

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 931 pages of this report will print. (There is one page per employer, and there are 930 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 931 pages of this report will print. (There is one page per employer, and there are 930 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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	26.99868186%
Employer's proportionate share at MD	28.37232541%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 4,089,944,689
Employer's proportionate share of system NPL/(A) at MD	\$ 4,907,732,826
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,859,298,662
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,437,678,832

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,255,081,456
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 56,239,872
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (24,674,308)
Employer's Total Pension Expense/(Income)	\$ 1,286,647,020

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 270,646,993	\$ 0
Changes of assumptions	\$ 665,789,955	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 139,129,238
Changes in proportionate share	\$ 174,886,266	\$ 22,543,745
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,201,687	\$ 72,298,389
Total (prior to post-MD contributions)	\$ 1,116,524,901	\$ 233,971,372
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 882,553,529

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 506,208,731
2 nd Fiscal Year	73,117,119
3 rd Fiscal Year	158,462,935
4 th Fiscal Year	132,895,200
5 th Fiscal Year	11,869,545
Thereafter	0
Total	\$ 882,553,529

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.04094686%
Employer's proportionate share at MD 0.04372426%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,202,910
Employer's proportionate share of system NPL/(A) at MD \$ 7,563,250

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,111,874
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,756,678

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,934,191
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (24,033)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (62,250)

Employer's Total Pension Expense/(Income) \$ 1,847,908

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 417,091	\$ 0
Changes of assumptions	\$ 1,026,041	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 214,410
Changes in proportionate share	\$ 522,331	\$ 526,241
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,940	\$ 151,051
Total (prior to post-MD contributions)	\$ 1,978,403	\$ 891,702
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,086,701

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 668,451
2 nd Fiscal Year	57,359
3 rd Fiscal Year	148,033
4 th Fiscal Year	191,711
5 th Fiscal Year	21,147
Thereafter	0
Total	\$ 1,086,701

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 1.59902702%

Employer's proportionate share at MD 1.68522393%

Employer's proportionate share of system NPL/(A) at prior MD \$ 242,231,532

Employer's proportionate share of system NPL/(A) at MD \$ 291,503,382

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 466,816,801

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 144,790,201

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 74,547,760

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,559,587)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,208,631

Employer's Total Pension Expense/(Income) \$ 74,196,804

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,075,552	\$ 0
Changes of assumptions	\$ 39,545,760	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,263,825
Changes in proportionate share	\$ 8,259,054	\$ 10,099,046
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,693,322	\$ 710,108
Total (prior to post-MD contributions)	\$ 70,573,688	\$ 19,072,979
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 51,500,709

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 28,071,631
2 nd Fiscal Year	3,909,021
3 rd Fiscal Year	9,876,054
4 th Fiscal Year	8,753,161
5 th Fiscal Year	890,842
Thereafter	0
Total	\$ 51,500,709

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.09325299%

Employer's proportionate share at MD 0.09250105%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,126,600

Employer's proportionate share of system NPL/(A) at MD \$ 16,000,466

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 25,623,327

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,947,458

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,091,887

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,153)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (495,975)

Employer's Total Pension Expense/(Income) \$ 3,579,759

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 882,379	\$ 0
Changes of assumptions	\$ 2,170,646	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 453,597
Changes in proportionate share	\$ 213,311	\$ 180,127
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,282,770
Total (prior to post-MD contributions)	\$ 3,266,336	\$ 1,916,494
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,349,842

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,108,862
2 nd Fiscal Year	(149,732)
3 rd Fiscal Year	209,091
4 th Fiscal Year	189,137
5 th Fiscal Year	(7,517)
Thereafter	0
Total	\$ 1,349,842

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.52388507%
Employer's proportionate share at MD	0.53594001%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 79,361,688
Employer's proportionate share of system NPL/(A) at MD	\$ 92,704,787
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 148,458,491
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 46,046,618
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 23,707,904
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (2,071,513)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (1,124,168)
Employer's Total Pension Expense/(Income)	\$ 20,512,223

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,112,396	\$ 0
Changes of assumptions	\$ 12,576,462	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,628,086
Changes in proportionate share	\$ 1,147,373	\$ 4,625,533
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,845	\$ 2,968,328
Total (prior to post-MD contributions)	\$ 18,849,076	\$ 10,221,947
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,627,129

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,016,722
2 nd Fiscal Year	(878,866)
3 rd Fiscal Year	1,552,362
4 th Fiscal Year	1,820,261
5 th Fiscal Year	116,650
Thereafter	0
Total	\$ 8,627,129

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04359622%

Employer's proportionate share at MD 0.04515367%

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

Employer's proportionate share of system NPL/(A) at MD \$ 7,810,504

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,507,828

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,879,490

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,997,423

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (37,714)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (55,055)

Employer's Total Pension Expense/(Income) \$ 1,904,654

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 430,726	\$ 0
Changes of assumptions	\$ 1,059,584	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 221,420
Changes in proportionate share	\$ 152,527	\$ 232,787
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,885	\$ 115,858
Total (prior to post-MD contributions)	\$ 1,646,722	\$ 570,065
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,076,657

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 672,941
2 nd Fiscal Year	12,711
3 rd Fiscal Year	183,677
4 th Fiscal Year	190,721
5 th Fiscal Year	16,608
Thereafter	0
Total	\$ 1,076,657

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.57147057%
Employer's proportionate share at MD	0.51287127%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 86,570,264
Employer's proportionate share of system NPL/(A) at MD	\$ 88,714,447
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 142,068,316
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 44,064,609

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 22,687,433
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (2,133,040)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (329,479)
Employer's Total Pension Expense/(Income)	\$ 20,224,914

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,892,340	\$ 0
Changes of assumptions	\$ 12,035,127	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,514,964
Changes in proportionate share	\$ 124,072	\$ 6,862,000
Differences between employer contributions and employer's proportionate share of system contributions	\$ 387,318	\$ 918,253
Total (prior to post-MD contributions)	\$ 17,438,857	\$ 10,295,217
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,143,640

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,384,934
2 nd Fiscal Year	(844,610)
3 rd Fiscal Year	1,112,186
4 th Fiscal Year	635,037
5 th Fiscal Year	(143,907)
Thereafter	0
Total	\$ 7,143,640

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.05320258%
Employer's proportionate share at MD 0.04951431%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,059,490
Employer's proportionate share of system NPL/(A) at MD \$ 8,564,790

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,715,751
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,254,145

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,190,321
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (315,610)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 410,983

Employer's Total Pension Expense/(Income) \$ 2,285,694

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 472,323	\$ 0
Changes of assumptions	\$ 1,161,911	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 242,803
Changes in proportionate share	\$ 0	\$ 948,449
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,557,157	\$ 9,154
Total (prior to post-MD contributions)	\$ 3,191,391	\$ 1,200,406
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,990,985

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 949,671
2 nd Fiscal Year	233,393
3 rd Fiscal Year	436,976
4 th Fiscal Year	333,720
5 th Fiscal Year	37,225
Thereafter	0
Total	\$ 1,990,985

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02938842%
Employer's proportionate share at MD 0.03103323%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,451,959
Employer's proportionate share of system NPL/(A) at MD \$ 5,368,006

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,596,385
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,666,297

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,372,790
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 85,848
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (205,028)

Employer's Total Pension Expense/(Income) \$ 1,253,610

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 296,030	\$ 0
Changes of assumptions	\$ 728,231	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 152,178
Changes in proportionate share	\$ 412,912	\$ 390,533
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 456,520
Total (prior to post-MD contributions)	\$ 1,437,173	\$ 999,231
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 437,942

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 428,813
2 nd Fiscal Year	(127,256)
3 rd Fiscal Year	28,153
4 th Fiscal Year	101,210
5 th Fiscal Year	7,022
Thereafter	0
Total	\$ 437,942

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	1.10216172%
Employer's proportionate share at MD	1.14753959%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 166,962,983
Employer's proportionate share of system NPL/(A) at MD	\$ 198,496,867
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 317,875,121
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 98,593,715

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 50,762,694
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 1,012,215
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (3,294,851)
Employer's Total Pension Expense/(Income)	\$ 48,480,058

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,946,517	\$ 0
Changes of assumptions	\$ 26,928,365	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,627,184
Changes in proportionate share	\$ 5,374,516	\$ 864,644
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 7,883,776
Total (prior to post-MD contributions)	\$ 43,249,398	\$ 14,375,604
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 28,873,794

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 17,625,751
2 nd Fiscal Year	1,004,072
3 rd Fiscal Year	5,331,326
4 th Fiscal Year	4,588,063
5 th Fiscal Year	324,581
Thereafter	0
Total	\$ 28,873,794

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.77364359%
Employer's proportionate share at MD 0.82321208%

Employer's proportionate share of system NPL/(A) at prior MD \$ 117,196,814
Employer's proportionate share of system NPL/(A) at MD \$ 142,395,975

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 228,034,520
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 70,728,311

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 36,415,704
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 608,366
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,646,719)

Employer's Total Pension Expense/(Income) \$ 35,377,351

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,852,718	\$ 0
Changes of assumptions	\$ 19,317,639	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,036,781
Changes in proportionate share	\$ 4,886,965	\$ 1,772,948
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,864,324
Total (prior to post-MD contributions)	\$ 32,057,322	\$ 9,674,053
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,383,269

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 13,068,273
2 nd Fiscal Year	1,154,807
3 rd Fiscal Year	4,073,997
4 th Fiscal Year	3,747,336
5 th Fiscal Year	338,856
Thereafter	0
Total	\$ 22,383,269

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	1.51048907%
Employer's proportionate share at MD	1.61233548%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 228,819,199
Employer's proportionate share of system NPL/(A) at MD	\$ 278,895,425
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 446,626,277
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 138,527,809

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 71,323,458
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (1,983,054)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 584,085
Employer's Total Pension Expense/(Income)	\$ 69,924,489

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,380,260	\$ 0
Changes of assumptions	\$ 37,835,347	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,906,402
Changes in proportionate share	\$ 9,703,058	\$ 8,835,561
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,015,469	\$ 1,190,250
Total (prior to post-MD contributions)	\$ 66,934,134	\$ 17,932,213
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 49,001,921

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 26,041,673
2 nd Fiscal Year	3,233,196
3 rd Fiscal Year	9,984,198
4 th Fiscal Year	8,824,989
5 th Fiscal Year	917,864
Thereafter	0
Total	\$ 49,001,921

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01988480%

Employer's proportionate share at MD 0.02062843%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,012,285

Employer's proportionate share of system NPL/(A) at MD \$ 3,568,224

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,714,195

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,772,343

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 912,522

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 207,917
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (188,004)

Employer's Total Pension Expense/(Income) \$ 932,435

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 196,777	\$ 0
Changes of assumptions	\$ 484,070	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 101,156
Changes in proportionate share	\$ 383,549	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 532,088
Total (prior to post-MD contributions)	\$ 1,064,396	\$ 633,244
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 431,152

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 367,903
2 nd Fiscal Year	(4,748)
3 rd Fiscal Year	37,107
4 th Fiscal Year	34,082
5 th Fiscal Year	(3,192)
Thereafter	0
Total	\$ 431,152

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.14707772%
Employer's proportionate share at MD	0.14448001%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 22,280,337
Employer's proportionate share of system NPL/(A) at MD	\$ 24,991,582
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 40,021,801
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 12,413,359
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 6,391,234
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 165,821
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (383,250)
Employer's Total Pension Expense/(Income)	\$ 6,173,805

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,378,212	\$ 0
Changes of assumptions	\$ 3,390,393	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 708,486
Changes in proportionate share	\$ 566,679	\$ 251,572
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 952,020
Total (prior to post-MD contributions)	\$ 5,335,284	\$ 1,912,078
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,423,206

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,267,731
2 nd Fiscal Year	161,458
3 rd Fiscal Year	573,021
4 th Fiscal Year	413,504
5 th Fiscal Year	7,492
Thereafter	0
Total	\$ 3,423,206

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.43472880%

Employer's proportionate share at MD 0.46785681%

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

Employer's proportionate share of system NPL/(A) at MD \$ 80,928,024

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 129,599,049

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 40,197,080

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,696,168

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (840,932)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 272,914

Employer's Total Pension Expense/(Income) \$ 20,128,150

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,462,942	\$ 0
Changes of assumptions	\$ 10,978,810	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,294,227
Changes in proportionate share	\$ 3,153,214	\$ 3,334,533
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,523,198	\$ 718,136
Total (prior to post-MD contributions)	\$ 20,118,164	\$ 6,346,896
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,771,268

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,385,649
2 nd Fiscal Year	852,599
3 rd Fiscal Year	2,752,543
4 th Fiscal Year	2,516,011
5 th Fiscal Year	264,465
Thereafter	0
Total	\$ 13,771,268

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.18106996%
Employer's proportionate share at MD	0.19059361%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 27,429,714
Employer's proportionate share of system NPL/(A) at MD	\$ 32,968,130
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 52,795,535
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 16,375,324

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 8,431,121
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (111,380)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 176,070
Employer's Total Pension Expense/(Income)	\$ 8,495,811

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,818,095	\$ 0
Changes of assumptions	\$ 4,472,503	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 934,613
Changes in proportionate share	\$ 911,566	\$ 719,178
Differences between employer contributions and employer's proportionate share of system contributions	\$ 978,750	\$ 64,742
Total (prior to post-MD contributions)	\$ 8,180,914	\$ 1,718,533
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,462,381

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,387,633
2 nd Fiscal Year	655,125
3 rd Fiscal Year	1,261,153
4 th Fiscal Year	1,049,013
5 th Fiscal Year	109,457
Thereafter	0
Total	\$ 6,462,381

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02694968%
Employer's proportionate share at MD	0.02719435%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 4,082,522
Employer's proportionate share of system NPL/(A) at MD	\$ 4,703,971
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,532,993
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,336,470
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,202,972
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (79,352)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 57,739
Employer's Total Pension Expense/(Income)	\$ 1,181,359

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 259,410	\$ 0
Changes of assumptions	\$ 638,147	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 133,353
Changes in proportionate share	\$ 23,287	\$ 174,144
Differences between employer contributions and employer's proportionate share of system contributions	\$ 142,446	\$ 2,092
Total (prior to post-MD contributions)	\$ 1,063,290	\$ 309,589
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 753,701

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 433,058
2 nd Fiscal Year	42,691
3 rd Fiscal Year	143,500
4 th Fiscal Year	123,763
5 th Fiscal Year	10,690
Thereafter	0
Total	\$ 753,701

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.09126808%

Employer's proportionate share at MD 0.10232961%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,825,912

Employer's proportionate share of system NPL/(A) at MD \$ 17,700,572

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 28,345,895

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,791,903

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,526,664

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 382,843
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (217,755)

Employer's Total Pension Expense/(Income) \$ 4,691,752

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 976,134	\$ 0
Changes of assumptions	\$ 2,401,285	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 501,793
Changes in proportionate share	\$ 1,814,912	\$ 113,660
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 588,293
Total (prior to post-MD contributions)	\$ 5,192,331	\$ 1,203,746
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,988,585

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,941,294
2 nd Fiscal Year	510,076
3 rd Fiscal Year	866,792
4 th Fiscal Year	609,835
5 th Fiscal Year	60,589
Thereafter	0
Total	\$ 3,988,585

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.17972131%

Employer's proportionate share at MD 0.18947485%

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

Employer's proportionate share of system NPL/(A) at MD \$ 32,774,611

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 52,485,632

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,279,203

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,381,631

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (266,608)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 371,484

Employer's Total Pension Expense/(Income) \$ 8,486,507

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,807,423	\$ 0
Changes of assumptions	\$ 4,446,250	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 929,127
Changes in proportionate share	\$ 928,328	\$ 1,101,457
Differences between employer contributions and employer's proportionate share of system contributions	\$ 939,773	\$ 12,877
Total (prior to post-MD contributions)	\$ 8,121,774	\$ 2,043,461
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,078,313

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,273,093
2 nd Fiscal Year	521,624
3 rd Fiscal Year	1,156,970
4 th Fiscal Year	1,019,441
5 th Fiscal Year	107,185
Thereafter	0
Total	\$ 6,078,313

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.06788966%
Employer's proportionate share at MD	0.07209247%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 10,284,389
Employer's proportionate share of system NPL/(A) at MD	\$ 12,470,271
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 19,970,032
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 6,194,004
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,189,091
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (75,839)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (75,161)
Employer's Total Pension Expense/(Income)	\$ 3,038,091

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 687,699	\$ 0
Changes of assumptions	\$ 1,691,735	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 353,520
Changes in proportionate share	\$ 684,675	\$ 310,704
Differences between employer contributions and employer's proportionate share of system contributions	\$ 91,182	\$ 221,163
Total (prior to post-MD contributions)	\$ 3,155,291	\$ 885,387
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,269,904

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,146,045
2 nd Fiscal Year	215,719
3 rd Fiscal Year	509,248
4 th Fiscal Year	367,173
5 th Fiscal Year	31,718
Thereafter	0
Total	\$ 2,269,904

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.05302765%
Employer's proportionate share at MD 0.05697717%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,032,991
Employer's proportionate share of system NPL/(A) at MD \$ 9,855,686

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,783,006
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,895,335

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,520,449
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (105,948)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (52,241)

Employer's Total Pension Expense/(Income) \$ 2,362,260

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 543,512	\$ 0
Changes of assumptions	\$ 1,337,036	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 279,399
Changes in proportionate share	\$ 376,237	\$ 441,937
Differences between employer contributions and employer's proportionate share of system contributions	\$ 50,608	\$ 132,681
Total (prior to post-MD contributions)	\$ 2,307,393	\$ 854,017
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,453,376

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 823,622
2 nd Fiscal Year	50,920
3 rd Fiscal Year	266,895
4 th Fiscal Year	281,948
5 th Fiscal Year	29,992
Thereafter	0
Total	\$ 1,453,376

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02219330%
Employer's proportionate share at MD	0.02250333%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 3,361,993
Employer's proportionate share of system NPL/(A) at MD	\$ 3,892,537
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,233,553
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,933,430

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 995,460
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (82,063)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (2,945)
Employer's Total Pension Expense/(Income)	\$ 910,452

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 214,662	\$ 0
Changes of assumptions	\$ 528,067	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 110,349
Changes in proportionate share	\$ 31,551	\$ 216,634
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43,122	\$ 17,463
Total (prior to post-MD contributions)	\$ 817,402	\$ 344,446
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 472,956

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 299,357
2 nd Fiscal Year	(13,223)
3 rd Fiscal Year	86,327
4 th Fiscal Year	92,707
5 th Fiscal Year	7,788
Thereafter	0
Total	\$ 472,956

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (144)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (33)

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	\$ 186
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 9
Total (prior to post-MD contributions)	\$ 0	\$ 195
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (195)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (153)
2 nd Fiscal Year	(42)
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (195)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.63264759%

Employer's proportionate share at MD 0.66321419%

Employer's proportionate share of system NPL/(A) at prior MD \$ 95,837,777

Employer's proportionate share of system NPL/(A) at MD \$ 114,720,172

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 183,714,176

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 56,981,695

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 29,338,019

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 741,108

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,065,239)

Employer's Total Pension Expense/(Income) \$ 29,013,888

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,326,479	\$ 0
Changes of assumptions	\$ 15,563,100	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,252,200
Changes in proportionate share	\$ 3,611,622	\$ 358,899
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,237,514
Total (prior to post-MD contributions)	\$ 25,501,201	\$ 5,848,613
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,652,588

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,007,886
2 nd Fiscal Year	1,464,767
3 rd Fiscal Year	3,833,584
4 th Fiscal Year	3,084,289
5 th Fiscal Year	262,061
Thereafter	0
Total	\$ 19,652,588

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.05663315%

Employer's proportionate share at MD 0.05939403%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,579,176

Employer's proportionate share of system NPL/(A) at MD \$ 10,273,745

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,452,491

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,102,986

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,627,361

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 244,431
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (277,113)

Employer's Total Pension Expense/(Income) \$ 2,594,679

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 566,567	\$ 0
Changes of assumptions	\$ 1,393,751	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 291,250
Changes in proportionate share	\$ 618,818	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 751,373
Total (prior to post-MD contributions)	\$ 2,579,136	\$ 1,042,623
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,536,513

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 971,153
2 nd Fiscal Year	67,823
3 rd Fiscal Year	273,350
4 th Fiscal Year	213,222
5 th Fiscal Year	10,964
Thereafter	0
Total	\$ 1,536,513

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.12567713%
Employer's proportionate share at MD	0.13005792%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 19,038,430
Employer's proportionate share of system NPL/(A) at MD	\$ 22,496,905
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 36,026,798
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 11,174,249

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 5,753,257
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 130,717
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (159,162)
Employer's Total Pension Expense/(Income)	\$ 5,724,812

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,240,638	\$ 0
Changes of assumptions	\$ 3,051,962	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 637,764
Changes in proportionate share	\$ 1,035,371	\$ 261,278
Differences between employer contributions and employer's proportionate share of system contributions	\$ 485,414	\$ 451,860
Total (prior to post-MD contributions)	\$ 5,813,385	\$ 1,350,902
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,462,483

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,234,536
2 nd Fiscal Year	415,365
3 rd Fiscal Year	952,237
4 th Fiscal Year	777,152
5 th Fiscal Year	83,193
Thereafter	0
Total	\$ 4,462,483

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.18228999%

Employer's proportionate share at MD 0.19682769%

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

Employer's proportionate share of system NPL/(A) at MD \$ 34,046,477

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 54,522,411

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,910,940

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,706,892

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (42,375)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (70,685)

Employer's Total Pension Expense/(Income) \$ 8,593,832

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,877,563	\$ 0
Changes of assumptions	\$ 4,618,793	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 965,183
Changes in proportionate share	\$ 1,622,611	\$ 552,873
Differences between employer contributions and employer's proportionate share of system contributions	\$ 441,129	\$ 287,692
Total (prior to post-MD contributions)	\$ 8,560,096	\$ 1,805,748
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,754,348

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,334,367
2 nd Fiscal Year	734,811
3 rd Fiscal Year	1,445,529
4 th Fiscal Year	1,123,609
5 th Fiscal Year	116,033
Thereafter	0
Total	\$ 6,754,348

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 3.35168179%

Employer's proportionate share at MD 3.36123181%

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

Employer's proportionate share of system NPL/(A) at MD \$ 581,412,607

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 931,080,702

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 288,788,582

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 148,687,838

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,156,681)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,798,949

Employer's Total Pension Expense/(Income) \$ 154,330,106

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,063,191	\$ 0
Changes of assumptions	\$ 78,875,254	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,482,457
Changes in proportionate share	\$ 1,177,815	\$ 10,774,492
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,457,024	\$ 2,231,887
Total (prior to post-MD contributions)	\$ 142,573,284	\$ 29,488,836
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 113,084,448

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 62,751,059
2 nd Fiscal Year	13,474,747
3 rd Fiscal Year	21,404,861
4 th Fiscal Year	14,441,779
5 th Fiscal Year	1,012,002
Thereafter	0
Total	\$ 113,084,448

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.06517945%

Employer's proportionate share at MD 0.06305220%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,873,828

Employer's proportionate share of system NPL/(A) at MD \$ 10,906,521

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,465,825

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,417,286

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,789,184

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (165,576)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 71,174

Employer's Total Pension Expense/(Income) \$ 2,694,782

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 601,462	\$ 0
Changes of assumptions	\$ 1,479,594	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 309,189
Changes in proportionate share	\$ 0	\$ 429,026
Differences between employer contributions and employer's proportionate share of system contributions	\$ 178,388	\$ 37,465
Total (prior to post-MD contributions)	\$ 2,259,444	\$ 775,680
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,483,764

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 977,705
2 nd Fiscal Year	35,159
3 rd Fiscal Year	256,779
4 th Fiscal Year	205,926
5 th Fiscal Year	8,196
Thereafter	0
Total	\$ 1,483,764

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.27594354%

Employer's proportionate share at MD 0.27517831%

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

Employer's proportionate share of system NPL/(A) at MD \$ 47,599,258

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 76,225,988

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 23,642,628

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,172,819

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 748,169

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (619,180)

Employer's Total Pension Expense/(Income) \$ 12,301,808

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,624,959	\$ 0
Changes of assumptions	\$ 6,457,382	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,349,391
Changes in proportionate share	\$ 2,102,275	\$ 95,678
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,519,956
Total (prior to post-MD contributions)	\$ 11,184,616	\$ 2,965,025
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,219,591

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,821,408
2 nd Fiscal Year	806,560
3 rd Fiscal Year	1,561,669
4 th Fiscal Year	988,251
5 th Fiscal Year	41,703
Thereafter	0
Total	\$ 8,219,591

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.16811510%

Employer's proportionate share at MD 0.17770642%

Employer's proportionate share of system NPL/(A) at prior MD \$ 25,467,223

Employer's proportionate share of system NPL/(A) at MD \$ 30,738,955

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 49,225,709

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,268,089

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,861,042

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (322,110)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 254,044

Employer's Total Pension Expense/(Income) \$ 7,792,976

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,695,163	\$ 0
Changes of assumptions	\$ 4,170,090	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 871,418
Changes in proportionate share	\$ 912,889	\$ 909,451
Differences between employer contributions and employer's proportionate share of system contributions	\$ 853,900	\$ 2,723
Total (prior to post-MD contributions)	\$ 7,632,042	\$ 1,783,592
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,848,450

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,986,725
2 nd Fiscal Year	490,234
3 rd Fiscal Year	1,223,612
4 th Fiscal Year	1,036,566
5 th Fiscal Year	111,312
Thereafter	0
Total	\$ 5,848,450

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.04801909%
Employer's proportionate share at MD 0.04947696%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,274,260
Employer's proportionate share of system NPL/(A) at MD \$ 8,558,329

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,705,405
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,250,936

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,188,669
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 59,474
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (151,424)

Employer's Total Pension Expense/(Income) \$ 2,096,719

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 471,967	\$ 0
Changes of assumptions	\$ 1,161,035	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 242,620
Changes in proportionate share	\$ 346,433	\$ 111,552
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 414,654
Total (prior to post-MD contributions)	\$ 1,979,435	\$ 768,826
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,210,609

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 726,882
2 nd Fiscal Year	41,889
3 rd Fiscal Year	249,307
4 th Fiscal Year	183,184
5 th Fiscal Year	9,346
Thereafter	0
Total	\$ 1,210,609

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01781780%
Employer's proportionate share at MD 0.02304338%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,699,162
Employer's proportionate share of system NPL/(A) at MD \$ 3,985,953

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,383,150
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,979,829

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,019,350
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 194,512
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (46,588)

Employer's Total Pension Expense/(Income) \$ 1,167,274

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 219,814	\$ 0
Changes of assumptions	\$ 540,740	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 112,998
Changes in proportionate share	\$ 777,249	\$ 27,912
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 152,838
Total (prior to post-MD contributions)	\$ 1,537,803	\$ 293,748
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,244,055

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 537,791
2 nd Fiscal Year	197,596
3 rd Fiscal Year	285,077
4 th Fiscal Year	199,237
5 th Fiscal Year	24,353
Thereafter	0
Total	\$ 1,244,055

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00142517%

Employer's proportionate share at MD 0.00145044%

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

Employer's proportionate share of system NPL/(A) at MD \$ 250,891

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 401,780

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 124,618

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 64,162

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,725

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,229

Employer's Total Pension Expense/(Income) \$ 72,116

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,836	\$ 0
Changes of assumptions	\$ 34,036	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,113
Changes in proportionate share	\$ 8,621	\$ 5,795
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,447	\$ 4,425
Total (prior to post-MD contributions)	\$ 57,940	\$ 17,333
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 40,607

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 27,193
2 nd Fiscal Year	1,062
3 rd Fiscal Year	6,404
4 th Fiscal Year	5,596
5 th Fiscal Year	353
Thereafter	0
Total	\$ 40,607

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00008555%
Employer's proportionate share at MD 0.00009786%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,960
Employer's proportionate share of system NPL/(A) at MD \$ 16,927

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 27,108
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,408

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,329
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (321)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,313)

Employer's Total Pension Expense/(Income) \$ 2,695

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 933	\$ 0
Changes of assumptions	\$ 2,296	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 480
Changes in proportionate share	\$ 1,172	\$ 1,226
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,854
Total (prior to post-MD contributions)	\$ 4,401	\$ 4,560
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (159)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 285
2 nd Fiscal Year	(741)
3 rd Fiscal Year	(19)
4 th Fiscal Year	294
5 th Fiscal Year	23
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 March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.29104277%
Employer's proportionate share at MD 0.27163126%

Employer's proportionate share of system NPL/(A) at prior MD \$ 44,089,146
Employer's proportionate share of system NPL/(A) at MD \$ 46,985,703

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 75,243,434
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 23,337,875

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,015,912
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,089,323
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,057,208

Employer's Total Pension Expense/(Income) \$ 14,162,443

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,591,123	\$ 0
Changes of assumptions	\$ 6,374,147	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,331,997
Changes in proportionate share	\$ 2,510,425	\$ 1,958,085
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,212,484	\$ 0
Total (prior to post-MD contributions)	\$ 12,688,179	\$ 3,290,082
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,398,097

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,436,713
2 nd Fiscal Year	1,103,319
3 rd Fiscal Year	1,150,377
4 th Fiscal Year	710,370
5 th Fiscal Year	(2,682)
Thereafter	0
Total	\$ 9,398,097

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.13165072%

Employer's proportionate share at MD 0.13639041%

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

Employer's proportionate share of system NPL/(A) at MD \$ 23,592,275

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 37,780,934

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,718,321

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,033,382

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (395,098)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 579,329

Employer's Total Pension Expense/(Income) \$ 6,217,613

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,301,044	\$ 0
Changes of assumptions	\$ 3,200,561	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 668,817
Changes in proportionate share	\$ 451,206	\$ 998,583
Differences between employer contributions and employer's proportionate share of system contributions	\$ 375,958	\$ 168,804
Total (prior to post-MD contributions)	\$ 5,328,769	\$ 1,836,204
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,492,565

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,977,836
2 nd Fiscal Year	105,627
3 rd Fiscal Year	713,908
4 th Fiscal Year	638,344
5 th Fiscal Year	56,850
Thereafter	0
Total	\$ 3,492,565

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.92448545%
Employer's proportionate share at MD	0.94012241%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 140,047,369
Employer's proportionate share of system NPL/(A) at MD	\$ 162,618,663
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 260,419,359
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 80,772,953

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 41,587,363
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (1,001,549)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 44,705
Employer's Total Pension Expense/(Income)	\$ 40,630,519

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,967,940	\$ 0
Changes of assumptions	\$ 22,061,077	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,610,074
Changes in proportionate share	\$ 1,488,304	\$ 2,982,330
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,332,843	\$ 1,023,603
Total (prior to post-MD contributions)	\$ 33,850,164	\$ 8,616,007
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 25,234,157

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,904,518
2 nd Fiscal Year	1,249,414
3 rd Fiscal Year	4,730,129
4 th Fiscal Year	4,031,987
5 th Fiscal Year	318,110
Thereafter	0
Total	\$ 25,234,157

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.37914026%

Employer's proportionate share at MD 0.40003883%

Employer's proportionate share of system NPL/(A) at prior MD \$ 57,434,756

Employer's proportionate share of system NPL/(A) at MD \$ 69,197,137

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 110,813,076

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 34,370,330

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,696,164

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,537
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (445,859)

Employer's Total Pension Expense/(Income) \$ 17,253,842

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,816,018	\$ 0
Changes of assumptions	\$ 9,387,381	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,961,669
Changes in proportionate share	\$ 2,010,547	\$ 1,285,920
Differences between employer contributions and employer's proportionate share of system contributions	\$ 66,712	\$ 1,152,357
Total (prior to post-MD contributions)	\$ 15,280,658	\$ 4,399,946
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,880,712

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,322,774
2 nd Fiscal Year	517,989
3 rd Fiscal Year	2,015,735
4 th Fiscal Year	1,854,498
5 th Fiscal Year	169,716
Thereafter	0
Total	\$ 10,880,712

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.31997613%

Employer's proportionate share at MD 0.34901572%

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

Employer's proportionate share of system NPL/(A) at MD \$ 60,371,361

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 96,679,378

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 29,986,553

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,439,100

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (265,486)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 130,471

Employer's Total Pension Expense/(Income) \$ 15,304,085

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,329,303	\$ 0
Changes of assumptions	\$ 8,190,064	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,711,467
Changes in proportionate share	\$ 2,787,470	\$ 2,104,907
Differences between employer contributions and employer's proportionate share of system contributions	\$ 827,419	\$ 309,171
Total (prior to post-MD contributions)	\$ 15,134,256	\$ 4,125,545
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,008,711

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,749,704
2 nd Fiscal Year	846,430
3 rd Fiscal Year	2,169,950
4 th Fiscal Year	2,014,782
5 th Fiscal Year	227,845
Thereafter	0
Total	\$ 11,008,711

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.20455376%

Employer's proportionate share at MD 0.21051774%

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

Employer's proportionate share of system NPL/(A) at MD \$ 36,414,527

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 58,314,635

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 18,087,155

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,312,487

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (621,521)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 183,765

Employer's Total Pension Expense/(Income) \$ 8,874,731

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,008,154	\$ 0
Changes of assumptions	\$ 4,940,046	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,032,315
Changes in proportionate share	\$ 594,352	\$ 1,747,335
Differences between employer contributions and employer's proportionate share of system contributions	\$ 600,993	\$ 37,589
Total (prior to post-MD contributions)	\$ 8,143,545	\$ 2,817,239
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,326,306

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,079,973
2 nd Fiscal Year	134,098
3 rd Fiscal Year	1,035,059
4 th Fiscal Year	985,415
5 th Fiscal Year	91,761
Thereafter	0
Total	\$ 5,326,306

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.07290695%
Employer's proportionate share at MD	0.07283188%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 11,044,443
Employer's proportionate share of system NPL/(A) at MD	\$ 12,598,171
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 20,174,853
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 6,257,532
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,221,799
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (230,846)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 81,585
Employer's Total Pension Expense/(Income)	\$ 3,072,538

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 694,752	\$ 0
Changes of assumptions	\$ 1,709,086	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 357,145
Changes in proportionate share	\$ 224,670	\$ 807,423
Differences between employer contributions and employer's proportionate share of system contributions	\$ 214,678	\$ 42,054
Total (prior to post-MD contributions)	\$ 2,843,186	\$ 1,206,622
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,636,564

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,063,693
2 nd Fiscal Year	50,278
3 rd Fiscal Year	240,474
4 th Fiscal Year	261,664
5 th Fiscal Year	20,454
Thereafter	0
Total	\$ 1,636,564

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.46194965%

Employer's proportionate share at MD 0.49185119%

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

Employer's proportionate share of system NPL/(A) at MD \$ 85,078,477

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 136,245,632

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 42,258,617

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,757,586

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (67,909)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,298,252)

Employer's Total Pension Expense/(Income) \$ 20,391,425

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,691,827	\$ 0
Changes of assumptions	\$ 11,541,866	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,411,888
Changes in proportionate share	\$ 2,905,451	\$ 1,841,273
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,834,917
Total (prior to post-MD contributions)	\$ 19,139,144	\$ 7,088,078
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,051,066

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,160,526
2 nd Fiscal Year	319,397
3 rd Fiscal Year	2,254,420
4 th Fiscal Year	2,133,480
5 th Fiscal Year	183,242
Thereafter	0
Total	\$ 12,051,066

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.38864905%
Employer's proportionate share at MD 0.42459686%

Employer's proportionate share of system NPL/(A) at prior MD \$ 58,875,212
Employer's proportionate share of system NPL/(A) at MD \$ 73,445,088

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 117,615,792
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 36,480,294

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,782,516
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 954,133
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 995,979

Employer's Total Pension Expense/(Income) \$ 20,732,628

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,050,280	\$ 0
Changes of assumptions	\$ 9,963,664	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,082,094
Changes in proportionate share	\$ 4,223,012	\$ 684,419
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,850,328	\$ 30,353
Total (prior to post-MD contributions)	\$ 21,087,284	\$ 2,796,866
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 18,290,418

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,074,219
2 nd Fiscal Year	2,587,641
3 rd Fiscal Year	3,522,338
4 th Fiscal Year	2,780,866
5 th Fiscal Year	325,354
Thereafter	0
Total	\$ 18,290,418

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.06588096%
Employer's proportionate share at MD	0.06348094%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 9,980,098
Employer's proportionate share of system NPL/(A) at MD	\$ 10,980,682
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 17,584,588
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 5,454,123
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,808,150
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (147,787)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (94,465)
Employer's Total Pension Expense/(Income)	\$ 2,565,898

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 605,552	\$ 0
Changes of assumptions	\$ 1,489,655	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 311,291
Changes in proportionate share	\$ 120,548	\$ 486,049
Differences between employer contributions and employer's proportionate share of system contributions	\$ 31,943	\$ 177,722
Total (prior to post-MD contributions)	\$ 2,247,698	\$ 975,062
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,272,636

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 857,326
2 nd Fiscal Year	9,227
3 rd Fiscal Year	225,184
4 th Fiscal Year	177,433
5 th Fiscal Year	3,466
Thereafter	0
Total	\$ 1,272,636

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01670165%

Employer's proportionate share at MD 0.01896179%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,530,080

Employer's proportionate share of system NPL/(A) at MD \$ 3,279,936

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,252,526

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,629,149

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 838,796

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (43,001)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,726

Employer's Total Pension Expense/(Income) \$ 802,521

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 180,879	\$ 0
Changes of assumptions	\$ 444,961	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 92,983
Changes in proportionate share	\$ 227,921	\$ 279,395
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,308	\$ 19,127
Total (prior to post-MD contributions)	\$ 888,069	\$ 391,505
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 496,564

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 274,874
2 nd Fiscal Year	11,783
3 rd Fiscal Year	80,968
4 th Fiscal Year	113,569
5 th Fiscal Year	15,369
Thereafter	0
Total	\$ 496,564

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 1.31910275%

Employer's proportionate share at MD 1.34760547%

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

Employer's proportionate share of system NPL/(A) at MD \$ 233,103,473

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 373,294,530

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 115,782,872

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 59,612,831

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 368,977

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,246,406)

Employer's Total Pension Expense/(Income) \$ 58,735,402

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,854,969	\$ 0
Changes of assumptions	\$ 31,623,146	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,608,247
Changes in proportionate share	\$ 3,672,251	\$ 2,372,557
Differences between employer contributions and employer's proportionate share of system contributions	\$ 712,276	\$ 4,074,977
Total (prior to post-MD contributions)	\$ 48,862,642	\$ 13,055,781
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 35,806,861

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 22,158,827
2 nd Fiscal Year	1,949,818
3 rd Fiscal Year	6,049,545
4 th Fiscal Year	5,270,866
5 th Fiscal Year	377,805
Thereafter	0
Total	\$ 35,806,861

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00234040%

Employer's proportionate share at MD 0.00519207%

Employer's proportionate share of system NPL/(A) at prior MD \$ 354,540

Employer's proportionate share of system NPL/(A) at MD \$ 898,104

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,438,233

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 446,090

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 229,677

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 108,929

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 44,103

Employer's Total Pension Expense/(Income) \$ 382,709

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 49,528	\$ 0
Changes of assumptions	\$ 121,838	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,460
Changes in proportionate share	\$ 414,766	\$ 849
Differences between employer contributions and employer's proportionate share of system contributions	\$ 144,120	\$ 85
Total (prior to post-MD contributions)	\$ 730,252	\$ 26,394
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 703,858

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 239,845
2 nd Fiscal Year	162,291
3 rd Fiscal Year	173,048
4 th Fiscal Year	111,727
5 th Fiscal Year	16,947
Thereafter	0
Total	\$ 703,858

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.16720551%
Employer's proportionate share at MD	0.17614029%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 25,329,432
Employer's proportionate share of system NPL/(A) at MD	\$ 30,468,052
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 48,791,882
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 15,133,531

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 7,791,762
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (383,130)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 157,574
Employer's Total Pension Expense/(Income)	\$ 7,566,206

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,680,223	\$ 0
Changes of assumptions	\$ 4,133,339	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 863,738
Changes in proportionate share	\$ 850,399	\$ 1,027,026
Differences between employer contributions and employer's proportionate share of system contributions	\$ 578,714	\$ 111,420
Total (prior to post-MD contributions)	\$ 7,242,675	\$ 2,002,184
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,240,491

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,767,306
2 nd Fiscal Year	373,328
3 rd Fiscal Year	1,088,228
4 th Fiscal Year	920,714
5 th Fiscal Year	90,916
Thereafter	0
Total	\$ 5,240,491

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.54626984%
Employer's proportionate share at MD	0.58584390%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 82,752,686
Employer's proportionate share of system NPL/(A) at MD	\$ 101,336,965
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 162,282,157
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 50,334,234
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 25,915,458
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 1,668,694
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (2,772,044)
Employer's Total Pension Expense/(Income)	\$ 24,812,108

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,588,435	\$ 0
Changes of assumptions	\$ 13,747,516	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,872,800
Changes in proportionate share	\$ 5,469,118	\$ 3,731
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 6,876,627
Total (prior to post-MD contributions)	\$ 24,805,069	\$ 9,753,158
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,051,911

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,029,850
2 nd Fiscal Year	627,946
3 rd Fiscal Year	2,824,117
4 th Fiscal Year	2,394,988
5 th Fiscal Year	175,010
Thereafter	0
Total	\$ 15,051,911

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.54342339%
Employer's proportionate share at MD	0.59574398%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 82,321,486
Employer's proportionate share of system NPL/(A) at MD	\$ 103,049,441
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 165,024,537
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 51,184,824

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 26,353,399
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 11,061
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 1,996,794
Employer's Total Pension Expense/(Income)	\$ 28,361,254

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,682,873	\$ 0
Changes of assumptions	\$ 13,979,833	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,921,347
Changes in proportionate share	\$ 4,979,800	\$ 2,093,452
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,157,766	\$ 90,600
Total (prior to post-MD contributions)	\$ 31,800,272	\$ 5,105,399
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 26,694,873

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 12,146,059
2 nd Fiscal Year	3,538,902
3 rd Fiscal Year	5,615,687
4 th Fiscal Year	4,767,469
5 th Fiscal Year	626,755
Thereafter	0
Total	\$ 26,694,873

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.14991760%
Employer's proportionate share at MD	0.16803680%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 22,710,542
Employer's proportionate share of system NPL/(A) at MD	\$ 29,066,342
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 46,547,168
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 14,437,299
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 7,433,295
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (1,295,129)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 854,731
Employer's Total Pension Expense/(Income)	\$ 6,992,897

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,602,923	\$ 0
Changes of assumptions	\$ 3,943,181	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 824,001
Changes in proportionate share	\$ 1,732,110	\$ 4,903,825
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,061,932	\$ 170,538
Total (prior to post-MD contributions)	\$ 9,340,146	\$ 5,898,364
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,441,782

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,348,456
2 nd Fiscal Year	(29,166)
3 rd Fiscal Year	169,379
4 th Fiscal Year	826,266
5 th Fiscal Year	126,847
Thereafter	0
Total	\$ 3,441,782

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.07341462%

Employer's proportionate share at MD 0.07823420%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,121,348

Employer's proportionate share of system NPL/(A) at MD \$ 13,532,643

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,671,327

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,721,686

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,460,777

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (83,731)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (162,722)

Employer's Total Pension Expense/(Income) \$ 3,214,324

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 746,285	\$ 0
Changes of assumptions	\$ 1,835,857	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 383,637
Changes in proportionate share	\$ 625,484	\$ 479,712
Differences between employer contributions and employer's proportionate share of system contributions	\$ 272,540	\$ 363,472
Total (prior to post-MD contributions)	\$ 3,480,166	\$ 1,226,821
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,253,345

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,127,954
2 nd Fiscal Year	142,962
3 rd Fiscal Year	449,628
4 th Fiscal Year	473,779
5 th Fiscal Year	59,023
Thereafter	0
Total	\$ 2,253,345

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.13570006%
Employer's proportionate share at MD	0.15256974%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 20,556,772
Employer's proportionate share of system NPL/(A) at MD	\$ 26,390,911
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 42,262,703
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 13,108,408

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 6,749,093
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 350,618
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (138,012)
Employer's Total Pension Expense/(Income)	\$ 6,961,699

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,455,381	\$ 0
Changes of assumptions	\$ 3,580,228	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 748,156
Changes in proportionate share	\$ 1,653,441	\$ 180,762
Differences between employer contributions and employer's proportionate share of system contributions	\$ 70,325	\$ 445,847
Total (prior to post-MD contributions)	\$ 6,759,375	\$ 1,374,765
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,384,610

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,772,485
2 nd Fiscal Year	537,449
3 rd Fiscal Year	1,055,410
4 th Fiscal Year	915,719
5 th Fiscal Year	103,547
Thereafter	0
Total	\$ 5,384,610

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.30863720%

Employer's proportionate share at MD 0.32375992%

Employer's proportionate share of system NPL/(A) at prior MD \$ 46,754,471

Employer's proportionate share of system NPL/(A) at MD \$ 56,002,713

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 89,683,375

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 27,816,638

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,321,881

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,048,076)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 309,290

Employer's Total Pension Expense/(Income) \$ 13,583,095

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,088,384	\$ 0
Changes of assumptions	\$ 7,597,407	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,587,620
Changes in proportionate share	\$ 1,439,359	\$ 2,837,115
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,195,198	\$ 147,859
Total (prior to post-MD contributions)	\$ 13,320,348	\$ 4,572,594
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,747,754

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,795,743
2 nd Fiscal Year	351,364
3 rd Fiscal Year	1,785,862
4 th Fiscal Year	1,650,449
5 th Fiscal Year	164,337
Thereafter	0
Total	\$ 8,747,754

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	3.69317033%
Employer's proportionate share at MD	4.08130407%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 559,466,661
Employer's proportionate share of system NPL/(A) at MD	\$ 705,967,864
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,130,544,894
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 350,655,380

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 180,541,037
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 7,922,148
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (6,081,689)
Employer's Total Pension Expense/(Income)	\$ 182,381,496

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 38,932,046	\$ 0
Changes of assumptions	\$ 95,772,596	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,013,471
Changes in proportionate share	\$ 37,223,383	\$ 3,799,934
Differences between employer contributions and employer's proportionate share of system contributions	\$ 318,097	\$ 10,768,935
Total (prior to post-MD contributions)	\$ 172,246,122	\$ 34,582,340
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 137,663,782

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 71,976,353
2 nd Fiscal Year	12,287,573
3 rd Fiscal Year	27,082,755
4 th Fiscal Year	23,711,187
5 th Fiscal Year	2,605,912
Thereafter	0
Total	\$ 137,663,782

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.12231894%
Employer's proportionate share at MD	0.12923823%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 18,529,708
Employer's proportionate share of system NPL/(A) at MD	\$ 22,355,119
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 35,799,739
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 11,103,824
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 5,716,997
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 424,097
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (174,924)
Employer's Total Pension Expense/(Income)	\$ 5,966,170

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,232,819	\$ 0
Changes of assumptions	\$ 3,032,727	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 633,745
Changes in proportionate share	\$ 1,389,071	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 526,454
Total (prior to post-MD contributions)	\$ 5,654,617	\$ 1,160,199
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,494,418

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,417,524
2 nd Fiscal Year	491,396
3 rd Fiscal Year	904,689
4 th Fiscal Year	629,847
5 th Fiscal Year	50,961
Thereafter	0
Total	\$ 4,494,418

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04991146%
Employer's proportionate share at MD	0.05799333%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 7,560,929
Employer's proportionate share of system NPL/(A) at MD	\$ 10,031,457
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 16,064,489
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,982,641
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,565,400
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (29,553)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 92,879
Employer's Total Pension Expense/(Income)	\$ 2,628,726

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 553,205	\$ 0
Changes of assumptions	\$ 1,360,882	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 284,382
Changes in proportionate share	\$ 769,221	\$ 394,221
Differences between employer contributions and employer's proportionate share of system contributions	\$ 256,472	\$ 44,539
Total (prior to post-MD contributions)	\$ 2,939,780	\$ 723,142
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,216,638

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,037,093
2 nd Fiscal Year	229,127
3 rd Fiscal Year	477,899
4 th Fiscal Year	419,830
5 th Fiscal Year	52,690
Thereafter	0
Total	\$ 2,216,638

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00727701%
Employer's proportionate share at MD 0.00750177%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,102,371
Employer's proportionate share of system NPL/(A) at MD \$ 1,297,627

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,078,034
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 644,533

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 331,849
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 27,123
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (33,949)

Employer's Total Pension Expense/(Income) \$ 325,023

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 71,560	\$ 0
Changes of assumptions	\$ 176,038	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,786
Changes in proportionate share	\$ 121,391	\$ 17,902
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 83,152
Total (prior to post-MD contributions)	\$ 368,989	\$ 137,840
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 231,149

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 128,601
2 nd Fiscal Year	31,008
3 rd Fiscal Year	43,443
4 th Fiscal Year	26,786
5 th Fiscal Year	1,311
Thereafter	0
Total	\$ 231,149

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.09921771%
Employer's proportionate share at MD 0.09528934%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,030,176

Employer's proportionate share of system NPL/(A) at MD \$ 16,482,774

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 26,395,700
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,187,020

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,215,230
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (261,851)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (96,845)

Employer's Total Pension Expense/(Income) \$ 3,856,534

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 908,976	\$ 0
Changes of assumptions	\$ 2,236,076	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 467,270
Changes in proportionate share	\$ 123,650	\$ 748,982
Differences between employer contributions and employer's proportionate share of system contributions	\$ 60,740	\$ 239,580
Total (prior to post-MD contributions)	\$ 3,329,442	\$ 1,455,832
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,873,610

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,332,950
2 nd Fiscal Year	178
3 rd Fiscal Year	296,489
4 th Fiscal Year	242,720
5 th Fiscal Year	1,274
Thereafter	0
Total	\$ 1,873,610

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.05904849%

Employer's proportionate share at MD 0.06175561%

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

Employer's proportionate share of system NPL/(A) at MD \$ 10,682,242

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,106,662

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,305,887

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,731,828

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 81,836

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (130,484)

Employer's Total Pension Expense/(Income) \$ 2,683,180

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 589,094	\$ 0
Changes of assumptions	\$ 1,449,168	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 302,831
Changes in proportionate share	\$ 353,694	\$ 114,725
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 419,853
Total (prior to post-MD contributions)	\$ 2,391,956	\$ 837,409
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,554,547

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 982,723
2 nd Fiscal Year	64,074
3 rd Fiscal Year	252,346
4 th Fiscal Year	237,666
5 th Fiscal Year	17,738
Thereafter	0
Total	\$ 1,554,547

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02224362%

Employer's proportionate share at MD 0.02155588%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,369,615

Employer's proportionate share of system NPL/(A) at MD \$ 3,728,651

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,971,104

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,852,027

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 953,548

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (47,885)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (26,935)

Employer's Total Pension Expense/(Income) \$ 878,728

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 205,624	\$ 0
Changes of assumptions	\$ 505,834	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 105,703
Changes in proportionate share	\$ 25,577	\$ 156,493
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,610	\$ 57,728
Total (prior to post-MD contributions)	\$ 754,645	\$ 319,924
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 434,721

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 292,271
2 nd Fiscal Year	560
3 rd Fiscal Year	76,898
4 th Fiscal Year	63,173
5 th Fiscal Year	1,818
Thereafter	0
Total	\$ 434,721

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00707872%
Employer's proportionate share at MD	0.00894122%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,072,333
Employer's proportionate share of system NPL/(A) at MD	\$ 1,546,617
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,476,770
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 768,207

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 395,525
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 150,735
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (15,987)
Employer's Total Pension Expense/(Income)	\$ 530,273

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 85,291	\$ 0
Changes of assumptions	\$ 209,816	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 43,845
Changes in proportionate share	\$ 418,760	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,992	\$ 84,282
Total (prior to post-MD contributions)	\$ 716,859	\$ 128,127
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 588,732

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 279,415
2 nd Fiscal Year	121,394
3 rd Fiscal Year	110,018
4 th Fiscal Year	69,599
5 th Fiscal Year	8,306
Thereafter	0
Total	\$ 588,732

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00560219%
Employer's proportionate share at MD 0.00591894%

Employer's proportionate share of system NPL/(A) at prior MD \$ 848,658
Employer's proportionate share of system NPL/(A) at MD \$ 1,023,835

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,639,581
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 508,540

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 261,831
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,303)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,929)

Employer's Total Pension Expense/(Income) \$ 236,599

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 56,461	\$ 0
Changes of assumptions	\$ 138,895	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 29,025
Changes in proportionate share	\$ 40,470	\$ 97,099
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,654	\$ 11,803
Total (prior to post-MD contributions)	\$ 240,480	\$ 137,927
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 102,553

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 73,310
2 nd Fiscal Year	(9,668)
3 rd Fiscal Year	10,944
4 th Fiscal Year	25,045
5 th Fiscal Year	2,923
Thereafter	0
Total	\$ 102,553

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.59283304%
Employer's proportionate share at MD	0.44533405%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 89,806,397
Employer's proportionate share of system NPL/(A) at MD	\$ 77,032,126
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 123,360,114
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 38,261,981
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 19,699,848
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (6,609,971)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 1,714,459
Employer's Total Pension Expense/(Income)	\$ 14,804,336

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,248,095	\$ 0
Changes of assumptions	\$ 10,450,287	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,183,782
Changes in proportionate share	\$ 0	\$ 20,561,925
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,323,512	\$ 0
Total (prior to post-MD contributions)	\$ 19,021,894	\$ 22,745,707
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,723,813)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,433,755
2 nd Fiscal Year	(3,560,975)
3 rd Fiscal Year	(1,186,031)
4 th Fiscal Year	(995,244)
5 th Fiscal Year	(415,319)
Thereafter	0
Total	\$ (3,723,813)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2135: McMinnville Water & Light Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.05375311%

Employer's proportionate share at MD 0.04704994%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,142,888

Employer's proportionate share of system NPL/(A) at MD \$ 8,138,513

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,033,106

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,042,412

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,081,307

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 762,322
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 326,374

Employer's Total Pension Expense/(Income) \$ 3,170,003

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 448,815	\$ 0
Changes of assumptions	\$ 1,104,082	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 230,719
Changes in proportionate share	\$ 3,387,557	\$ 884,159
Differences between employer contributions and employer's proportionate share of system contributions	\$ 745,170	\$ 7,046
Total (prior to post-MD contributions)	\$ 5,685,624	\$ 1,121,924
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,563,700

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,868,127
2 nd Fiscal Year	1,215,530
3 rd Fiscal Year	1,232,715
4 th Fiscal Year	262,386
5 th Fiscal Year	(15,057)
Thereafter	0
Total	\$ 4,563,700

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04923632%

Employer's proportionate share at MD 0.05364495%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,458,654

Employer's proportionate share of system NPL/(A) at MD \$ 9,279,292

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,859,962

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,609,039

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,373,044

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,973

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 46,437

Employer's Total Pension Expense/(Income) \$ 2,427,454

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 511,726	\$ 0
Changes of assumptions	\$ 1,258,842	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 263,058
Changes in proportionate share	\$ 427,595	\$ 213,895
Differences between employer contributions and employer's proportionate share of system contributions	\$ 152,979	\$ 35,191
Total (prior to post-MD contributions)	\$ 2,351,142	\$ 512,144
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,838,998

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 967,224
2 nd Fiscal Year	163,603
3 rd Fiscal Year	357,364
4 th Fiscal Year	315,751
5 th Fiscal Year	35,056
Thereafter	0
Total	\$ 1,838,998

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01126094%

Employer's proportionate share at MD 0.01270110%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,705,884

Employer's proportionate share of system NPL/(A) at MD \$ 2,196,986

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,518,278

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,091,247

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 561,847

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 87,729
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (83,045)

Employer's Total Pension Expense/(Income) \$ 566,531

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 121,157	\$ 0
Changes of assumptions	\$ 298,046	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 62,282
Changes in proportionate share	\$ 233,629	\$ 3,833
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 221,284
Total (prior to post-MD contributions)	\$ 652,832	\$ 287,399
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 365,433

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 218,840
2 nd Fiscal Year	17,272
3 rd Fiscal Year	66,306
4 th Fiscal Year	58,113
5 th Fiscal Year	4,903
Thereafter	0
Total	\$ 365,433

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.06255912%

Employer's proportionate share at MD 0.06358675%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,476,883

Employer's proportionate share of system NPL/(A) at MD \$ 10,998,985

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,613,898

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,463,214

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,812,831

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,803)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (110,148)

Employer's Total Pension Expense/(Income) \$ 2,683,880

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 606,562	\$ 0
Changes of assumptions	\$ 1,492,138	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 311,810
Changes in proportionate share	\$ 242,349	\$ 143,294
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,040	\$ 256,262
Total (prior to post-MD contributions)	\$ 2,355,089	\$ 711,366
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,643,723

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 960,753
2 nd Fiscal Year	103,755
3 rd Fiscal Year	322,434
4 th Fiscal Year	242,128
5 th Fiscal Year	14,652
Thereafter	0
Total	\$ 1,643,723

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.07931639%

Employer's proportionate share at MD 0.08364685%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,015,388

Employer's proportionate share of system NPL/(A) at MD \$ 14,468,902

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,170,662

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,186,727

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,700,212

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,970)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,698)

Employer's Total Pension Expense/(Income) \$ 3,652,544

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 797,917	\$ 0
Changes of assumptions	\$ 1,962,872	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 410,179
Changes in proportionate share	\$ 453,152	\$ 377,825
Differences between employer contributions and employer's proportionate share of system contributions	\$ 138,620	\$ 146,990
Total (prior to post-MD contributions)	\$ 3,352,561	\$ 934,994
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,417,567

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,355,667
2 nd Fiscal Year	169,215
3 rd Fiscal Year	448,557
4 th Fiscal Year	404,743
5 th Fiscal Year	39,385
Thereafter	0
Total	\$ 2,417,567

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00190132%

Employer's proportionate share at MD 0.00171490%

Employer's proportionate share of system NPL/(A) at prior MD \$ 288,025

Employer's proportionate share of system NPL/(A) at MD \$ 296,637

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 475,037

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 147,340

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 75,861

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,436)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,139

Employer's Total Pension Expense/(Income) \$ 67,564

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,359	\$ 0
Changes of assumptions	\$ 40,242	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,409
Changes in proportionate share	\$ 2,810	\$ 49,239
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,503	\$ 0
Total (prior to post-MD contributions)	\$ 70,914	\$ 57,648
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,266

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 21,007
2 nd Fiscal Year	(5,957)
3 rd Fiscal Year	(2,933)
4 th Fiscal Year	1,420
5 th Fiscal Year	(272)
Thereafter	0
Total	\$ 13,266

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00506792%
Employer's proportionate share at MD 0.00445468%

Employer's proportionate share of system NPL/(A) at prior MD \$ 767,723
Employer's proportionate share of system NPL/(A) at MD \$ 770,553

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,233,972
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 382,735

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 197,058
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22,448)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,557

Employer's Total Pension Expense/(Income) \$ 190,167

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 42,494	\$ 0
Changes of assumptions	\$ 104,534	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,844
Changes in proportionate share	\$ 9,442	\$ 99,637
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,380	\$ 6,248
Total (prior to post-MD contributions)	\$ 178,850	\$ 127,729
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 51,121

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 64,886
2 nd Fiscal Year	(10,748)
3 rd Fiscal Year	(2,194)
4 th Fiscal Year	874
5 th Fiscal Year	(1,697)
Thereafter	0
Total	\$ 51,121

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03151202%

Employer's proportionate share at MD 0.02981147%

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

Employer's proportionate share of system NPL/(A) at MD \$ 5,156,670

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,257,950

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,561,327

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,318,744

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (271,980)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 376,619

Employer's Total Pension Expense/(Income) \$ 1,423,383

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 284,375	\$ 0
Changes of assumptions	\$ 699,561	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 146,186
Changes in proportionate share	\$ 102,341	\$ 521,432
Differences between employer contributions and employer's proportionate share of system contributions	\$ 764,595	\$ 152,340
Total (prior to post-MD contributions)	\$ 1,850,872	\$ 819,958
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,030,914

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 339,941
2 nd Fiscal Year	105,285
3 rd Fiscal Year	283,648
4 th Fiscal Year	264,285
5 th Fiscal Year	37,755
Thereafter	0
Total	\$ 1,030,914

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00189327%
Employer's proportionate share at MD 0.00201041%

Employer's proportionate share of system NPL/(A) at prior MD \$ 286,805
Employer's proportionate share of system NPL/(A) at MD \$ 347,753

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 556,895
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 172,729

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 88,933
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,335
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,938)

Employer's Total Pension Expense/(Income) \$ 85,330

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,178	\$ 0
Changes of assumptions	\$ 47,177	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,858
Changes in proportionate share	\$ 12,560	\$ 1,560
Differences between employer contributions and employer's proportionate share of system contributions	\$ 131	\$ 17,875
Total (prior to post-MD contributions)	\$ 79,046	\$ 29,293
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 49,753

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 31,671
2 nd Fiscal Year	1,684
3 rd Fiscal Year	8,604
4 th Fiscal Year	7,354
5 th Fiscal Year	440
Thereafter	0
Total	\$ 49,753

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.08956258%
Employer's proportionate share at MD	0.09192974%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 13,567,551
Employer's proportionate share of system NPL/(A) at MD	\$ 15,901,643
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 25,465,071
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 7,898,372
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 4,066,615
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 82,954
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (258,667)
Employer's Total Pension Expense/(Income)	\$ 3,890,902

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 876,929	\$ 0
Changes of assumptions	\$ 2,157,239	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 450,795
Changes in proportionate share	\$ 286,689	\$ 112,029
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 631,422
Total (prior to post-MD contributions)	\$ 3,320,857	\$ 1,194,246
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,126,611

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,376,624
2 nd Fiscal Year	15,717
3 rd Fiscal Year	379,341
4 th Fiscal Year	335,123
5 th Fiscal Year	19,805
Thereafter	0
Total	\$ 2,126,611

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00302516%
Employer's proportionate share at MD 0.00279807%

Employer's proportionate share of system NPL/(A) at prior MD \$ 458,272
Employer's proportionate share of system NPL/(A) at MD \$ 483,999

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 775,082
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 240,403

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 123,776
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (25,723)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,429)

Employer's Total Pension Expense/(Income) \$ 86,624

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,691	\$ 0
Changes of assumptions	\$ 65,660	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,721
Changes in proportionate share	\$ 24,111	\$ 69,355
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,509	\$ 18,818
Total (prior to post-MD contributions)	\$ 118,971	\$ 101,894
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,077

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18,273
2 nd Fiscal Year	(13,835)
3 rd Fiscal Year	8,626
4 th Fiscal Year	4,809
5 th Fiscal Year	(797)
Thereafter	0
Total	\$ 17,077

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02391127%

Employer's proportionate share at MD 0.02241504%

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

Employer's proportionate share of system NPL/(A) at MD \$ 3,877,265

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,209,096

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,925,844

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 991,554

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (130,314)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,540

Employer's Total Pension Expense/(Income) \$ 866,780

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 213,820	\$ 0
Changes of assumptions	\$ 525,995	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 109,917
Changes in proportionate share	\$ 0	\$ 293,600
Differences between employer contributions and employer's proportionate share of system contributions	\$ 55,771	\$ 7,687
Total (prior to post-MD contributions)	\$ 795,586	\$ 411,204
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 384,382

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 263,466
2 nd Fiscal Year	(20,409)
3 rd Fiscal Year	81,068
4 th Fiscal Year	60,137
5 th Fiscal Year	120
Thereafter	0
Total	\$ 384,382

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.09400914%
Employer's proportionate share at MD 0.09626309%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,241,146

Employer's proportionate share of system NPL/(A) at MD \$ 16,651,209

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 26,665,434
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,270,683

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,258,305
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (121,358)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (276,923)

Employer's Total Pension Expense/(Income) \$ 3,860,024

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 918,265	\$ 0
Changes of assumptions	\$ 2,258,927	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 472,045
Changes in proportionate share	\$ 237,113	\$ 467,728
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 620,840
Total (prior to post-MD contributions)	\$ 3,414,305	\$ 1,560,613
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,853,692

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,257,089
2 nd Fiscal Year	(87,775)
3 rd Fiscal Year	331,984
4 th Fiscal Year	333,043
5 th Fiscal Year	19,350
Thereafter	0
Total	\$ 1,853,692

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.08918086%
Employer's proportionate share at MD 0.10105649%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,509,726

Employer's proportionate share of system NPL/(A) at MD \$ 17,480,353

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 27,993,234
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,682,519

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,470,347
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 81,527
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (121,241)

Employer's Total Pension Expense/(Income) \$ 4,430,633

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 963,990	\$ 0
Changes of assumptions	\$ 2,371,409	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 495,550
Changes in proportionate share	\$ 1,235,370	\$ 613,597
Differences between employer contributions and employer's proportionate share of system contributions	\$ 52,623	\$ 326,997
Total (prior to post-MD contributions)	\$ 4,623,392	\$ 1,436,144
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,187,248

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,690,557
2 nd Fiscal Year	246,086
3 rd Fiscal Year	582,873
4 th Fiscal Year	595,720
5 th Fiscal Year	72,012
Thereafter	0
Total	\$ 3,187,248

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.27966742%
Employer's proportionate share at MD	0.27326710%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 42,365,930
Employer's proportionate share of system NPL/(A) at MD	\$ 47,268,664
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 75,696,571
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 23,478,422
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 12,088,275
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (872,163)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 375,387
Employer's Total Pension Expense/(Income)	\$ 11,591,499

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,606,727	\$ 0
Changes of assumptions	\$ 6,412,534	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,340,019
Changes in proportionate share	\$ 0	\$ 2,201,560
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,008,112	\$ 279,153
Total (prior to post-MD contributions)	\$ 12,027,373	\$ 3,820,732
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,206,641

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,245,859
2 nd Fiscal Year	459,599
3 rd Fiscal Year	1,642,211
4 th Fiscal Year	1,660,219
5 th Fiscal Year	198,754
Thereafter	0
Total	\$ 8,206,641

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03662442%

Employer's proportionate share at MD 0.03580473%

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

Employer's proportionate share of system NPL/(A) at MD \$ 6,193,361

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,918,118

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,076,252

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,583,862

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (73,588)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (49,261)

Employer's Total Pension Expense/(Income) \$ 1,461,013

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 341,546	\$ 0
Changes of assumptions	\$ 840,200	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 175,575
Changes in proportionate share	\$ 16,855	\$ 225,766
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,210	\$ 79,037
Total (prior to post-MD contributions)	\$ 1,203,811	\$ 480,378
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 723,433

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 487,826
2 nd Fiscal Year	(24,950)
3 rd Fiscal Year	138,777
4 th Fiscal Year	117,269
5 th Fiscal Year	4,510
Thereafter	0
Total	\$ 723,433

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04816572%

Employer's proportionate share at MD 0.04597714%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,296,472

Employer's proportionate share of system NPL/(A) at MD \$ 7,952,944

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,735,934

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,950,240

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,033,850

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (225,293)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 62,933

Employer's Total Pension Expense/(Income) \$ 1,871,490

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 438,581	\$ 0
Changes of assumptions	\$ 1,078,908	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 225,458
Changes in proportionate share	\$ 0	\$ 573,603
Differences between employer contributions and employer's proportionate share of system contributions	\$ 216,406	\$ 8,453
Total (prior to post-MD contributions)	\$ 1,733,895	\$ 807,514
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 926,381

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 627,179
2 nd Fiscal Year	(9,800)
3 rd Fiscal Year	156,106
4 th Fiscal Year	146,048
5 th Fiscal Year	6,847
Thereafter	0
Total	\$ 926,381

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04164206%

Employer's proportionate share at MD 0.04514329%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,308,224

Employer's proportionate share of system NPL/(A) at MD \$ 7,808,708

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,504,953

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,878,598

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,996,964

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (130,784)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,527

Employer's Total Pension Expense/(Income) \$ 1,881,707

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 430,627	\$ 0
Changes of assumptions	\$ 1,059,340	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 221,369
Changes in proportionate share	\$ 333,242	\$ 474,363
Differences between employer contributions and employer's proportionate share of system contributions	\$ 134,305	\$ 62,855
Total (prior to post-MD contributions)	\$ 1,957,514	\$ 758,587
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,198,927

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 661,812
2 nd Fiscal Year	50,048
3 rd Fiscal Year	220,411
4 th Fiscal Year	239,340
5 th Fiscal Year	27,317
Thereafter	0
Total	\$ 1,198,927

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.06886307%

Employer's proportionate share at MD 0.07059840%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,431,848

Employer's proportionate share of system NPL/(A) at MD \$ 12,211,832

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,556,166

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,065,637

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,122,999

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (131,943)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 53,438

Employer's Total Pension Expense/(Income) \$ 3,044,494

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 673,447	\$ 0
Changes of assumptions	\$ 1,656,674	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 346,193
Changes in proportionate share	\$ 232,460	\$ 407,871
Differences between employer contributions and employer's proportionate share of system contributions	\$ 212,269	\$ 47,185
Total (prior to post-MD contributions)	\$ 2,774,850	\$ 801,249
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,973,601

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,093,794
2 nd Fiscal Year	140,163
3 rd Fiscal Year	388,987
4 th Fiscal Year	322,512
5 th Fiscal Year	28,145
Thereafter	0
Total	\$ 1,973,601

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00307443%
Employer's proportionate share at MD 0.00352209%

Employer's proportionate share of system NPL/(A) at prior MD \$ 465,736
Employer's proportionate share of system NPL/(A) at MD \$ 609,237

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 975,639
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 302,609

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 155,804
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (25,114)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,543

Employer's Total Pension Expense/(Income) \$ 134,233

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,598	\$ 0
Changes of assumptions	\$ 82,650	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,271
Changes in proportionate share	\$ 51,547	\$ 89,956
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,831	\$ 886
Total (prior to post-MD contributions)	\$ 182,626	\$ 108,113
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 74,513

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 39,628
2 nd Fiscal Year	(1,514)
3 rd Fiscal Year	11,484
4 th Fiscal Year	21,688
5 th Fiscal Year	3,226
Thereafter	0
Total	\$ 74,513

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01413349%

Employer's proportionate share at MD 0.01397732%

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

Employer's proportionate share of system NPL/(A) at MD \$ 2,417,742

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,871,799

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,200,896

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 618,302

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (37,518)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (101,941)

Employer's Total Pension Expense/(Income) \$ 478,843

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 133,331	\$ 0
Changes of assumptions	\$ 327,994	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 68,541
Changes in proportionate share	\$ 6,126	\$ 139,855
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 261,263
Total (prior to post-MD contributions)	\$ 467,451	\$ 469,659
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,208)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 99,851
2 nd Fiscal Year	(93,892)
3 rd Fiscal Year	(19,908)
4 th Fiscal Year	14,299
5 th Fiscal Year	(2,556)
Thereafter	0
Total	\$ (2,208)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.10363730%

Employer's proportionate share at MD 0.10370708%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,699,686

Employer's proportionate share of system NPL/(A) at MD \$ 17,938,841

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 28,727,463

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,910,251

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,587,598

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 110,587
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (178,702)

Employer's Total Pension Expense/(Income) \$ 4,519,483

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 989,274	\$ 0
Changes of assumptions	\$ 2,433,608	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 508,548
Changes in proportionate share	\$ 269,847	\$ 10,987
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 434,812
Total (prior to post-MD contributions)	\$ 3,692,729	\$ 954,347
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,738,382

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,719,158
2 nd Fiscal Year	149,294
3 rd Fiscal Year	482,825
4 th Fiscal Year	368,697
5 th Fiscal Year	18,410
Thereafter	0
Total	\$ 2,738,382

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02268571%
Employer's proportionate share at MD 0.02510285%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,436,586
Employer's proportionate share of system NPL/(A) at MD \$ 4,342,192

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,953,635
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,156,774

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,110,453
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (27,979)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (36,518)

Employer's Total Pension Expense/(Income) \$ 1,045,956

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 239,459	\$ 0
Changes of assumptions	\$ 589,068	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 123,097
Changes in proportionate share	\$ 296,368	\$ 178,926
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,573	\$ 67,343
Total (prior to post-MD contributions)	\$ 1,149,468	\$ 369,366
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 780,102

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 371,661
2 nd Fiscal Year	56,348
3 rd Fiscal Year	184,849
4 th Fiscal Year	151,166
5 th Fiscal Year	16,079
Thereafter	0
Total	\$ 780,102

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00873041%

Employer's proportionate share at MD 0.00660003%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,322,542

Employer's proportionate share of system NPL/(A) at MD \$ 1,141,647

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,828,247

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 567,058

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 291,960

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (88,983)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,201)

Employer's Total Pension Expense/(Income) \$ 193,776

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 62,958	\$ 0
Changes of assumptions	\$ 154,877	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,365
Changes in proportionate share	\$ 9,198	\$ 316,621
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,171	\$ 19,734
Total (prior to post-MD contributions)	\$ 230,204	\$ 368,720
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (138,516)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 12,765
2 nd Fiscal Year	(71,318)
3 rd Fiscal Year	(44,979)
4 th Fiscal Year	(27,297)
5 th Fiscal Year	(7,687)
Thereafter	0
Total	\$ (138,516)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00195464%

Employer's proportionate share at MD 0.00144023%

Employer's proportionate share of system NPL/(A) at prior MD \$ 296,102

Employer's proportionate share of system NPL/(A) at MD \$ 249,125

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 398,952

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 123,741

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 63,710

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,361)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,143)

Employer's Total Pension Expense/(Income) \$ 57,206

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,739	\$ 0
Changes of assumptions	\$ 33,797	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,062
Changes in proportionate share	\$ 36,043	\$ 78,244
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,643	\$ 6,683
Total (prior to post-MD contributions)	\$ 87,222	\$ 91,989
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,767)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 17,187
2 nd Fiscal Year	(4,264)
3 rd Fiscal Year	(9,155)
4 th Fiscal Year	(6,812)
5 th Fiscal Year	(1,724)
Thereafter	0
Total	\$ (4,767)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01626246%

Employer's proportionate share at MD 0.01645398%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,463,548

Employer's proportionate share of system NPL/(A) at MD \$ 2,846,144

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,557,848

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,413,685

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 727,860

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,844

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 33,008

Employer's Total Pension Expense/(Income) \$ 780,712

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 156,956	\$ 0
Changes of assumptions	\$ 386,112	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 80,685
Changes in proportionate share	\$ 98,416	\$ 24,638
Differences between employer contributions and employer's proportionate share of system contributions	\$ 62,991	\$ 457
Total (prior to post-MD contributions)	\$ 704,475	\$ 105,780
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 598,695

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 322,398
2 nd Fiscal Year	69,158
3 rd Fiscal Year	119,086
4 th Fiscal Year	81,448
5 th Fiscal Year	6,605
Thereafter	0
Total	\$ 598,695

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01945789%
Employer's proportionate share at MD 0.02276083%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,947,614
Employer's proportionate share of system NPL/(A) at MD \$ 3,937,079

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,304,882
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,955,553

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,006,851
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (29,365)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,571)

Employer's Total Pension Expense/(Income) \$ 962,915

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 217,118	\$ 0
Changes of assumptions	\$ 534,110	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 111,612
Changes in proportionate share	\$ 344,290	\$ 214,147
Differences between employer contributions and employer's proportionate share of system contributions	\$ 49,046	\$ 52,535
Total (prior to post-MD contributions)	\$ 1,144,564	\$ 378,294
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 766,270

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 350,599
2 nd Fiscal Year	75,710
3 rd Fiscal Year	164,995
4 th Fiscal Year	155,061
5 th Fiscal Year	19,905
Thereafter	0
Total	\$ 766,270

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.04919473%
Employer's proportionate share at MD 0.05248442%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,452,354
Employer's proportionate share of system NPL/(A) at MD \$ 9,078,548

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,538,489
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,509,329

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,321,707
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 80,951
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (23,776)

Employer's Total Pension Expense/(Income) \$ 2,378,882

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 500,655	\$ 0
Changes of assumptions	\$ 1,231,609	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 257,368
Changes in proportionate share	\$ 438,714	\$ 60,888
Differences between employer contributions and employer's proportionate share of system contributions	\$ 62,719	\$ 118,551
Total (prior to post-MD contributions)	\$ 2,233,697	\$ 436,807
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,796,890

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 947,003
2 nd Fiscal Year	196,930
3 rd Fiscal Year	354,846
4 th Fiscal Year	272,207
5 th Fiscal Year	25,903
Thereafter	0
Total	\$ 1,796,890

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00795835%
Employer's proportionate share at MD 0.00630839%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,205,585
Employer's proportionate share of system NPL/(A) at MD \$ 1,091,200

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,747,461
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 542,001

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 279,059
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,621)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,796)

Employer's Total Pension Expense/(Income) \$ 241,642

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 60,176	\$ 0
Changes of assumptions	\$ 148,034	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,934
Changes in proportionate share	\$ 55,246	\$ 191,791
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 37,923
Total (prior to post-MD contributions)	\$ 263,456	\$ 260,648
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,808

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 67,499
2 nd Fiscal Year	(36,556)
3 rd Fiscal Year	(8,150)
4 th Fiscal Year	(13,711)
5 th Fiscal Year	(6,274)
Thereafter	0
Total	\$ 2,808

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01715339%

Employer's proportionate share at MD 0.02075940%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,598,513

Employer's proportionate share of system NPL/(A) at MD \$ 3,590,879

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,750,474

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,783,595

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 918,315

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 130,014
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (85,591)

Employer's Total Pension Expense/(Income) \$ 962,738

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 198,026	\$ 0
Changes of assumptions	\$ 487,144	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 101,798
Changes in proportionate share	\$ 404,492	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 207,794
Total (prior to post-MD contributions)	\$ 1,089,662	\$ 309,592
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 780,070

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 396,337
2 nd Fiscal Year	81,435
3 rd Fiscal Year	151,053
4 th Fiscal Year	135,008
5 th Fiscal Year	16,238
Thereafter	0
Total	\$ 780,070

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02641673%

Employer's proportionate share at MD 0.02669477%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,001,787

Employer's proportionate share of system NPL/(A) at MD \$ 4,617,556

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,394,606

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,293,547

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,180,873

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,472)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,982

Employer's Total Pension Expense/(Income) \$ 1,200,383

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 254,645	\$ 0
Changes of assumptions	\$ 626,424	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 130,903
Changes in proportionate share	\$ 212,061	\$ 76,356
Differences between employer contributions and employer's proportionate share of system contributions	\$ 84,015	\$ 15,389
Total (prior to post-MD contributions)	\$ 1,177,145	\$ 222,648
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 954,497

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 499,151
2 nd Fiscal Year	141,022
3 rd Fiscal Year	185,916
4 th Fiscal Year	119,426
5 th Fiscal Year	8,981
Thereafter	0
Total	\$ 954,497

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00259836%
Employer's proportionate share at MD 0.00231473%

Employer's proportionate share of system NPL/(A) at prior MD \$ 393,617
Employer's proportionate share of system NPL/(A) at MD \$ 400,393

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 641,194
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 198,876

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 102,395
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,379)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,866

Employer's Total Pension Expense/(Income) \$ 100,882

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,080	\$ 0
Changes of assumptions	\$ 54,318	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,351
Changes in proportionate share	\$ 12,013	\$ 38,986
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,574	\$ 1,172
Total (prior to post-MD contributions)	\$ 106,985	\$ 51,509
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 55,476

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 36,200
2 nd Fiscal Year	5,408
3 rd Fiscal Year	10,733
4 th Fiscal Year	3,759
5 th Fiscal Year	(623)
Thereafter	0
Total	\$ 55,476

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01276362%

Employer's proportionate share at MD 0.01394056%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,933,520

Employer's proportionate share of system NPL/(A) at MD \$ 2,411,383

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,861,616

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,197,738

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 616,676

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (75,871)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,987)

Employer's Total Pension Expense/(Income) \$ 537,818

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 132,981	\$ 0
Changes of assumptions	\$ 327,132	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 68,360
Changes in proportionate share	\$ 162,298	\$ 290,817
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,029	\$ 17,322
Total (prior to post-MD contributions)	\$ 645,440	\$ 376,499
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 268,941

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 167,942
2 nd Fiscal Year	(8,764)
3 rd Fiscal Year	32,956
4 th Fiscal Year	67,820
5 th Fiscal Year	8,986
Thereafter	0
Total	\$ 268,941

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01161629%

Employer's proportionate share at MD 0.01326004%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,759,715

Employer's proportionate share of system NPL/(A) at MD \$ 2,293,669

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,673,108

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,139,269

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 586,573

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 52,177
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 24,016

Employer's Total Pension Expense/(Income) \$ 662,766

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 126,489	\$ 0
Changes of assumptions	\$ 311,162	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 65,023
Changes in proportionate share	\$ 226,076	\$ 13,286
Differences between employer contributions and employer's proportionate share of system contributions	\$ 64,368	\$ 1,150
Total (prior to post-MD contributions)	\$ 728,095	\$ 79,459
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 648,636

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 297,332
2 nd Fiscal Year	101,931
3 rd Fiscal Year	137,888
4 th Fiscal Year	99,605
5 th Fiscal Year	11,880
Thereafter	0
Total	\$ 648,636

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00826008%
Employer's proportionate share at MD 0.01038992%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,251,293
Employer's proportionate share of system NPL/(A) at MD \$ 1,797,207

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,878,068
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 892,676

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 459,610
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (201)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 529

Employer's Total Pension Expense/(Income) \$ 459,938

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 99,111	\$ 0
Changes of assumptions	\$ 243,812	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 50,949
Changes in proportionate share	\$ 202,715	\$ 87,679
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,980	\$ 21,767
Total (prior to post-MD contributions)	\$ 574,618	\$ 160,395
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 414,223

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 181,986
2 nd Fiscal Year	40,699
3 rd Fiscal Year	92,614
4 th Fiscal Year	87,030
5 th Fiscal Year	11,894
Thereafter	0
Total	\$ 414,223

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.05393543%

Employer's proportionate share at MD 0.05623697%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,170,507

Employer's proportionate share of system NPL/(A) at MD \$ 9,727,649

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,577,967

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,831,739

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,487,705

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (71,294)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,540

Employer's Total Pension Expense/(Income) \$ 2,419,951

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 536,451	\$ 0
Changes of assumptions	\$ 1,319,667	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 275,769
Changes in proportionate share	\$ 260,160	\$ 295,884
Differences between employer contributions and employer's proportionate share of system contributions	\$ 109,427	\$ 91,406
Total (prior to post-MD contributions)	\$ 2,225,705	\$ 663,059
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,562,646

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 868,024
2 nd Fiscal Year	69,332
3 rd Fiscal Year	328,009
4 th Fiscal Year	273,319
5 th Fiscal Year	23,962
Thereafter	0
Total	\$ 1,562,646

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00646906%

Employer's proportionate share at MD 0.00851926%

Employer's proportionate share of system NPL/(A) at prior MD \$ 979,977

Employer's proportionate share of system NPL/(A) at MD \$ 1,473,628

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,359,884

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 731,953

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 376,859

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,803)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 33,345

Employer's Total Pension Expense/(Income) \$ 408,401

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 81,266	\$ 0
Changes of assumptions	\$ 199,914	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 41,776
Changes in proportionate share	\$ 201,896	\$ 150,137
Differences between employer contributions and employer's proportionate share of system contributions	\$ 74,514	\$ 0
Total (prior to post-MD contributions)	\$ 557,590	\$ 191,913
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 365,677

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 175,466
2 nd Fiscal Year	40,879
3 rd Fiscal Year	60,513
4 th Fiscal Year	76,651
5 th Fiscal Year	12,169
Thereafter	0
Total	\$ 365,677

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01143552%

Employer's proportionate share at MD 0.01046067%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,732,331

Employer's proportionate share of system NPL/(A) at MD \$ 1,809,445

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,897,666

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 898,754

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 462,739

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (29,990)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (37,031)

Employer's Total Pension Expense/(Income) \$ 395,718

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 99,786	\$ 0
Changes of assumptions	\$ 245,472	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 51,296
Changes in proportionate share	\$ 23,549	\$ 198,097
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 62,903
Total (prior to post-MD contributions)	\$ 368,807	\$ 312,296
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 56,511

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 108,826
2 nd Fiscal Year	(52,596)
3 rd Fiscal Year	(8,162)
4 th Fiscal Year	10,617
5 th Fiscal Year	(2,175)
Thereafter	0
Total	\$ 56,511

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00524046%

Employer's proportionate share at MD 0.00621551%

Employer's proportionate share of system NPL/(A) at prior MD \$ 793,861

Employer's proportionate share of system NPL/(A) at MD \$ 1,075,134

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,721,732

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 534,021

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 274,950

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,684
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,455

Employer's Total Pension Expense/(Income) \$ 284,089

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 59,290	\$ 0
Changes of assumptions	\$ 145,854	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,479
Changes in proportionate share	\$ 112,115	\$ 63,098
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,578	\$ 6,527
Total (prior to post-MD contributions)	\$ 331,837	\$ 100,104
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 231,733

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 114,030
2 nd Fiscal Year	25,733
3 rd Fiscal Year	41,822
4 th Fiscal Year	44,061
5 th Fiscal Year	6,088
Thereafter	0
Total	\$ 231,733

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00986346%

Employer's proportionate share at MD 0.00564958%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,494,184

Employer's proportionate share of system NPL/(A) at MD \$ 977,242

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,564,966

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 485,398

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 249,915

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (96,766)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,819)

Employer's Total Pension Expense/(Income) \$ 143,330

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 53,892	\$ 0
Changes of assumptions	\$ 132,574	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 27,704
Changes in proportionate share	\$ 60,052	\$ 439,879
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,792	\$ 13,935
Total (prior to post-MD contributions)	\$ 254,310	\$ 481,518
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (227,208)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,884)
2 nd Fiscal Year	(82,748)
3 rd Fiscal Year	(54,046)
4 th Fiscal Year	(68,288)
5 th Fiscal Year	(17,242)
Thereafter	0
Total	\$ (227,208)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00054589%
Employer's proportionate share at MD 0.00054059%

Employer's proportionate share of system NPL/(A) at prior MD \$ 82,695
Employer's proportionate share of system NPL/(A) at MD \$ 93,509

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 149,747
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 46,446

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 23,914
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,375)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,128

Employer's Total Pension Expense/(Income) \$ 24,667

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,157	\$ 0
Changes of assumptions	\$ 12,686	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,651
Changes in proportionate share	\$ 0	\$ 5,862
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,565	\$ 417
Total (prior to post-MD contributions)	\$ 31,408	\$ 8,930
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,478

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,974
2 nd Fiscal Year	3,071
3 rd Fiscal Year	4,382
4 th Fiscal Year	3,619
5 th Fiscal Year	433
Thereafter	0
Total	\$ 22,478

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01877513%

Employer's proportionate share at MD 0.01985232%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,844,185

Employer's proportionate share of system NPL/(A) at MD \$ 3,433,976

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,499,208

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,705,661

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 878,190

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 53,361
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (31,490)

Employer's Total Pension Expense/(Income) \$ 900,061

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 189,374	\$ 0
Changes of assumptions	\$ 465,858	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 97,350
Changes in proportionate share	\$ 181,227	\$ 2,362
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 88,871
Total (prior to post-MD contributions)	\$ 836,459	\$ 188,583
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 647,876

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 362,615
2 nd Fiscal Year	60,681
3 rd Fiscal Year	124,127
4 th Fiscal Year	92,927
5 th Fiscal Year	7,526
Thereafter	0
Total	\$ 647,876

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01548756%
Employer's proportionate share at MD	0.01383728%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 2,346,161
Employer's proportionate share of system NPL/(A) at MD	\$ 2,393,518
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,833,007
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,188,864
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 612,108
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 20,615
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (43,243)
Employer's Total Pension Expense/(Income)	\$ 589,480

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 131,995	\$ 0
Changes of assumptions	\$ 324,708	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 67,854
Changes in proportionate share	\$ 140,738	\$ 157,071
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 107,519
Total (prior to post-MD contributions)	\$ 597,441	\$ 332,444
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 264,997

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 212,669
2 nd Fiscal Year	3,908
3 rd Fiscal Year	44,034
4 th Fiscal Year	10,473
5 th Fiscal Year	(6,086)
Thereafter	0
Total	\$ 264,997

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,515

Employer's Total Pension Expense/(Income) \$ 5,515

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,949	\$ 0
Total (prior to post-MD contributions)	\$ 6,949	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,949

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,433
2 nd Fiscal Year	2,027
3 rd Fiscal Year	1,106
4 th Fiscal Year	340
5 th Fiscal Year	43
Thereafter	0
Total	\$ 6,949

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00100955%
Employer's proportionate share at MD 0.00113775%

Employer's proportionate share of system NPL/(A) at prior MD \$ 152,934
Employer's proportionate share of system NPL/(A) at MD \$ 196,804

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 315,163
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 97,753

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 50,330
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,687)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,664

Employer's Total Pension Expense/(Income) \$ 65,307

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,853	\$ 0
Changes of assumptions	\$ 26,699	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,579
Changes in proportionate share	\$ 13,674	\$ 21,389
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,000	\$ 0
Total (prior to post-MD contributions)	\$ 75,226	\$ 26,968
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 48,258

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 27,080
2 nd Fiscal Year	4,566
3 rd Fiscal Year	6,327
4 th Fiscal Year	8,906
5 th Fiscal Year	1,380
Thereafter	0
Total	\$ 48,258

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00674090%

Employer's proportionate share at MD 0.00841824%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,021,158

Employer's proportionate share of system NPL/(A) at MD \$ 1,456,154

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,331,901

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 723,274

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 372,390

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 340
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,784)

Employer's Total Pension Expense/(Income) \$ 360,946

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 80,303	\$ 0
Changes of assumptions	\$ 197,544	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 41,280
Changes in proportionate share	\$ 162,714	\$ 108,883
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,692	\$ 26,905
Total (prior to post-MD contributions)	\$ 444,253	\$ 177,068
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 267,185

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 126,636
2 nd Fiscal Year	7,621
3 rd Fiscal Year	57,195
4 th Fiscal Year	66,398
5 th Fiscal Year	9,335
Thereafter	0
Total	\$ 267,185

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00158252%
Employer's proportionate share at MD 0.00105875%

Employer's proportionate share of system NPL/(A) at prior MD \$ 239,731
Employer's proportionate share of system NPL/(A) at MD \$ 183,138

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 293,280
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 90,965

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 46,835
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,986
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,047)

Employer's Total Pension Expense/(Income) \$ 48,774

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,100	\$ 0
Changes of assumptions	\$ 24,845	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,192
Changes in proportionate share	\$ 71,354	\$ 62,174
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 34,015
Total (prior to post-MD contributions)	\$ 106,299	\$ 101,381
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,918

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 19,552
2 nd Fiscal Year	(4,182)
3 rd Fiscal Year	714
4 th Fiscal Year	(8,416)
5 th Fiscal Year	(2,751)
Thereafter	0
Total	\$ 4,918

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00440454%
Employer's proportionate share at MD 0.00498983%

Employer's proportionate share of system NPL/(A) at prior MD \$ 667,230
Employer's proportionate share of system NPL/(A) at MD \$ 863,121

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,382,212
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 428,714

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 220,731
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,023)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,683)

Employer's Total Pension Expense/(Income) \$ 191,025

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 47,599	\$ 0
Changes of assumptions	\$ 117,092	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,469
Changes in proportionate share	\$ 56,105	\$ 89,468
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,697	\$ 13,768
Total (prior to post-MD contributions)	\$ 227,493	\$ 127,705
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 99,788

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 58,794
2 nd Fiscal Year	(8,067)
3 rd Fiscal Year	17,198
4 th Fiscal Year	28,192
5 th Fiscal Year	3,671
Thereafter	0
Total	\$ 99,788

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

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

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,505

Employer's Total Pension Expense/(Income) \$ 1,505

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 891	\$ 0
Total (prior to post-MD contributions)	\$ 891	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 891

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 716
2 nd Fiscal Year	163
3 rd Fiscal Year	12
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 891

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00823683%

Employer's proportionate share at MD 0.00650377%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,247,771

Employer's proportionate share of system NPL/(A) at MD \$ 1,124,996

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,801,582

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 558,788

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 287,702

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (97,261)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,165

Employer's Total Pension Expense/(Income) \$ 203,606

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 62,040	\$ 0
Changes of assumptions	\$ 152,619	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 31,893
Changes in proportionate share	\$ 0	\$ 279,405
Differences between employer contributions and employer's proportionate share of system contributions	\$ 54,896	\$ 1,859
Total (prior to post-MD contributions)	\$ 269,555	\$ 313,157
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (43,602)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 31,295
2 nd Fiscal Year	(51,236)
3 rd Fiscal Year	(12,365)
4 th Fiscal Year	(6,836)
5 th Fiscal Year	(4,459)
Thereafter	0
Total	\$ (43,602)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00875606%

Employer's proportionate share at MD 0.01048042%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,326,428

Employer's proportionate share of system NPL/(A) at MD \$ 1,812,862

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,903,137

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 900,451

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 463,613

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,874)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,935)

Employer's Total Pension Expense/(Income) \$ 423,804

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 99,974	\$ 0
Changes of assumptions	\$ 245,935	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 51,393
Changes in proportionate share	\$ 165,098	\$ 162,827
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,254	\$ 46,961
Total (prior to post-MD contributions)	\$ 515,261	\$ 261,181
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 254,080

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 140,693
2 nd Fiscal Year	(2,202)
3 rd Fiscal Year	40,738
4 th Fiscal Year	65,563
5 th Fiscal Year	9,290
Thereafter	0
Total	\$ 254,080

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00499321%
Employer's proportionate share at MD 0.00522372%

Employer's proportionate share of system NPL/(A) at prior MD \$ 756,406
Employer's proportionate share of system NPL/(A) at MD \$ 903,578

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,447,001
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 448,809

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 231,077
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 44,851
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (34,327)

Employer's Total Pension Expense/(Income) \$ 241,601

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 49,830	\$ 0
Changes of assumptions	\$ 122,581	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,616
Changes in proportionate share	\$ 124,799	\$ 15,368
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 85,741
Total (prior to post-MD contributions)	\$ 297,210	\$ 126,725
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 170,485

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 100,485
2 nd Fiscal Year	14,078
3 rd Fiscal Year	35,812
4 th Fiscal Year	19,656
5 th Fiscal Year	454
Thereafter	0
Total	\$ 170,485

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02688816%
Employer's proportionate share at MD	0.02768557%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 4,073,202
Employer's proportionate share of system NPL/(A) at MD	\$ 4,788,941
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,669,063
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,378,675
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,224,702
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (103,356)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 6,364
Employer's Total Pension Expense/(Income)	\$ 1,127,710

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 264,096	\$ 0
Changes of assumptions	\$ 649,674	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 135,762
Changes in proportionate share	\$ 75,896	\$ 274,300
Differences between employer contributions and employer's proportionate share of system contributions	\$ 42,302	\$ 5,585
Total (prior to post-MD contributions)	\$ 1,031,968	\$ 415,647
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 616,321

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 375,467
2 nd Fiscal Year	(14,454)
3 rd Fiscal Year	116,234
4 th Fiscal Year	126,996
5 th Fiscal Year	12,079
Thereafter	0
Total	\$ 616,321

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00131372%
Employer's proportionate share at MD 0.00157025%

Employer's proportionate share of system NPL/(A) at prior MD \$ 199,011
Employer's proportionate share of system NPL/(A) at MD \$ 271,616

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 434,968
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 134,912

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 69,462
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,716
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,760)

Employer's Total Pension Expense/(Income) \$ 69,418

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,979	\$ 0
Changes of assumptions	\$ 36,848	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,700
Changes in proportionate share	\$ 25,009	\$ 4,132
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 12,852
Total (prior to post-MD contributions)	\$ 76,836	\$ 24,684
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 52,152

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 26,458
2 nd Fiscal Year	4,019
3 rd Fiscal Year	10,298
4 th Fiscal Year	10,119
5 th Fiscal Year	1,258
Thereafter	0
Total	\$ 52,152

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00534755%
Employer's proportionate share at MD 0.00480466%

Employer's proportionate share of system NPL/(A) at prior MD \$ 810,083
Employer's proportionate share of system NPL/(A) at MD \$ 831,091

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,330,919
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 412,804

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 212,539
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,510)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,450)

Employer's Total Pension Expense/(Income) \$ 191,579

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 45,832	\$ 0
Changes of assumptions	\$ 112,747	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,561
Changes in proportionate share	\$ 22,910	\$ 75,797
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 32,106
Total (prior to post-MD contributions)	\$ 181,489	\$ 131,464
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 50,025

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 61,808
2 nd Fiscal Year	(13,384)
3 rd Fiscal Year	79
4 th Fiscal Year	3,043
5 th Fiscal Year	(1,521)
Thereafter	0
Total	\$ 50,025

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.05318543%
Employer's proportionate share at MD 0.05786169%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,056,892
Employer's proportionate share of system NPL/(A) at MD \$ 10,008,687

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,028,024
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,971,331

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,559,576
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (31,941)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 35,882

Employer's Total Pension Expense/(Income) \$ 2,563,517

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 551,950	\$ 0
Changes of assumptions	\$ 1,357,793	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 283,736
Changes in proportionate share	\$ 445,080	\$ 255,005
Differences between employer contributions and employer's proportionate share of system contributions	\$ 154,808	\$ 59,538
Total (prior to post-MD contributions)	\$ 2,509,631	\$ 598,279
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,911,352

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 983,379
2 nd Fiscal Year	162,343
3 rd Fiscal Year	392,115
4 th Fiscal Year	336,960
5 th Fiscal Year	36,555
Thereafter	0
Total	\$ 1,911,352

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01101116%

Employer's proportionate share at MD 0.01112959%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,668,046

Employer's proportionate share of system NPL/(A) at MD \$ 1,925,153

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,082,961

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 956,226

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 492,330

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 47,542

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,395)

Employer's Total Pension Expense/(Income) \$ 527,477

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 106,166	\$ 0
Changes of assumptions	\$ 261,169	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 54,576
Changes in proportionate share	\$ 157,387	\$ 19,211
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,538	\$ 49,292
Total (prior to post-MD contributions)	\$ 529,260	\$ 123,079
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 406,181

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 217,857
2 nd Fiscal Year	60,108
3 rd Fiscal Year	81,694
4 th Fiscal Year	44,396
5 th Fiscal Year	2,125
Thereafter	0
Total	\$ 406,181

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00822256%

Employer's proportionate share at MD 0.00847212%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,245,610

Employer's proportionate share of system NPL/(A) at MD \$ 1,465,474

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,346,826

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 727,903

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 374,774

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 26,731
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,251)

Employer's Total Pension Expense/(Income) \$ 381,254

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 80,817	\$ 0
Changes of assumptions	\$ 198,808	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 41,545
Changes in proportionate share	\$ 109,903	\$ 10,696
Differences between employer contributions and employer's proportionate share of system contributions	\$ 591	\$ 51,443
Total (prior to post-MD contributions)	\$ 390,119	\$ 103,684
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 286,435

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 151,643
2 nd Fiscal Year	32,221
3 rd Fiscal Year	63,309
4 th Fiscal Year	37,181
5 th Fiscal Year	2,081
Thereafter	0
Total	\$ 286,435

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00097321%

Employer's proportionate share at MD 0.00030202%

Employer's proportionate share of system NPL/(A) at prior MD \$ 147,428

Employer's proportionate share of system NPL/(A) at MD \$ 52,242

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 83,661

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 25,949

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,360

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,940

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,827

Employer's Total Pension Expense/(Income) \$ 19,127

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,881	\$ 0
Changes of assumptions	\$ 7,087	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,481
Changes in proportionate share	\$ 61,280	\$ 63,883
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,212	\$ 1,789
Total (prior to post-MD contributions)	\$ 78,460	\$ 67,153
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,307

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,804
2 nd Fiscal Year	6,304
3 rd Fiscal Year	7,324
4 th Fiscal Year	(10,091)
5 th Fiscal Year	(3,035)
Thereafter	0
Total	\$ 11,307

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00129027%
Employer's proportionate share at MD	0.00140510%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 195,459
Employer's proportionate share of system NPL/(A) at MD	\$ 243,049
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 389,221
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 120,723

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 62,156
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 3,559
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (8,434)
Employer's Total Pension Expense/(Income)	\$ 57,281

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,403	\$ 0
Changes of assumptions	\$ 32,972	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,890
Changes in proportionate share	\$ 25,706	\$ 4,661
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 17,525
Total (prior to post-MD contributions)	\$ 72,081	\$ 29,076
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 43,005

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 21,843
2 nd Fiscal Year	4,863
3 rd Fiscal Year	9,626
4 th Fiscal Year	6,242
5 th Fiscal Year	432
Thereafter	0
Total	\$ 43,005

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00251959%
Employer's proportionate share at MD 0.00237984%

Employer's proportionate share of system NPL/(A) at prior MD \$ 381,685
Employer's proportionate share of system NPL/(A) at MD \$ 411,655

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 659,229
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 204,470

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 105,275
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,616)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,518)

Employer's Total Pension Expense/(Income) \$ 84,141

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,702	\$ 0
Changes of assumptions	\$ 55,846	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,670
Changes in proportionate share	\$ 0	\$ 42,824
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 6,161
Total (prior to post-MD contributions)	\$ 78,548	\$ 60,655
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,893

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 20,461
2 nd Fiscal Year	(11,057)
3 rd Fiscal Year	3,062
4 th Fiscal Year	5,452
5 th Fiscal Year	(25)
Thereafter	0
Total	\$ 17,893

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03056137%
Employer's proportionate share at MD 0.02459145%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,629,645
Employer's proportionate share of system NPL/(A) at MD \$ 4,253,732

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,811,974
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,112,836

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,087,830
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (175,129)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (87,712)

Employer's Total Pension Expense/(Income) \$ 824,989

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 234,581	\$ 0
Changes of assumptions	\$ 577,067	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 120,589
Changes in proportionate share	\$ 24,273	\$ 718,318
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,186	\$ 268,154
Total (prior to post-MD contributions)	\$ 838,107	\$ 1,107,061
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (268,954)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 160,950
2 nd Fiscal Year	(212,628)
3 rd Fiscal Year	(112,169)
4 th Fiscal Year	(78,778)
5 th Fiscal Year	(26,329)
Thereafter	0
Total	\$ (268,954)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00051559%
Employer's proportionate share at MD 0.00096263%

Employer's proportionate share of system NPL/(A) at prior MD \$ 78,105
Employer's proportionate share of system NPL/(A) at MD \$ 166,512

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 266,654
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 82,707

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 42,583
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,303
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,195)

Employer's Total Pension Expense/(Income) \$ 59,691

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,183	\$ 0
Changes of assumptions	\$ 22,589	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,720
Changes in proportionate share	\$ 61,569	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,949	\$ 15,604
Total (prior to post-MD contributions)	\$ 98,290	\$ 20,324
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 77,966

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 31,752
2 nd Fiscal Year	17,408
3 rd Fiscal Year	15,796
4 th Fiscal Year	11,327
5 th Fiscal Year	1,683
Thereafter	0
Total	\$ 77,966

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00018965%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 32,805**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 52,534
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,294

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,389
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 495
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 663

Employer's Total Pension Expense/(Income) **\$ 9,547**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,809	\$ 0
Changes of assumptions	\$ 4,450	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 930
Changes in proportionate share	\$ 18,050	\$ 11,694
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,240	\$ 1,034
Total (prior to post-MD contributions)	\$ 26,549	\$ 13,658
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,891

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,272
2 nd Fiscal Year	1,303
3 rd Fiscal Year	2,089
4 th Fiscal Year	4,342
5 th Fiscal Year	885
Thereafter	0
Total	\$ 12,891

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,785

Employer's Total Pension Expense/(Income) \$ 3,785

	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	\$ 15,244	\$ 0
Total (prior to post-MD contributions)	\$ 15,244	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,244

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,785
2 nd Fiscal Year	3,628
3 rd Fiscal Year	3,559
4 th Fiscal Year	3,559
5 th Fiscal Year	713
Thereafter	0
Total	\$ 15,244

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00916085%
Employer's proportionate share at MD 0.00787308%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,387,748
Employer's proportionate share of system NPL/(A) at MD \$ 1,361,854

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,180,889
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 676,435

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 348,274
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,352)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (53,519)

Employer's Total Pension Expense/(Income) \$ 274,403

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 75,102	\$ 0
Changes of assumptions	\$ 184,751	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 38,607
Changes in proportionate share	\$ 40,868	\$ 152,843
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 115,089
Total (prior to post-MD contributions)	\$ 300,721	\$ 306,539
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,818)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 67,713
2 nd Fiscal Year	(48,998)
3 rd Fiscal Year	(9,044)
4 th Fiscal Year	(9,491)
5 th Fiscal Year	(5,998)
Thereafter	0
Total	\$ (5,818)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00014155%
Employer's proportionate share at MD 0.00016926%

Employer's proportionate share of system NPL/(A) at prior MD \$ 21,443
Employer's proportionate share of system NPL/(A) at MD \$ 29,278

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 46,886
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 14,542

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,487
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,272
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,613

Employer's Total Pension Expense/(Income) \$ 19,372

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,615	\$ 0
Changes of assumptions	\$ 3,972	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 830
Changes in proportionate share	\$ 10,593	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,869	\$ 159
Total (prior to post-MD contributions)	\$ 42,049	\$ 989
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 41,060

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 13,425
2 nd Fiscal Year	10,363
3 rd Fiscal Year	10,511
4 th Fiscal Year	5,887
5 th Fiscal Year	873
Thereafter	0
Total	\$ 41,060

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00453087%
Employer's proportionate share at MD 0.00472298%

Employer's proportionate share of system NPL/(A) at prior MD \$ 686,367
Employer's proportionate share of system NPL/(A) at MD \$ 816,962

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,308,293
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 405,787

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 208,926
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 17,126
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,409)

Employer's Total Pension Expense/(Income) \$ 222,643

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 45,053	\$ 0
Changes of assumptions	\$ 110,830	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,160
Changes in proportionate share	\$ 53,151	\$ 1,676
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,045	\$ 11,675
Total (prior to post-MD contributions)	\$ 210,079	\$ 36,511
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 173,568

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 95,583
2 nd Fiscal Year	22,326
3 rd Fiscal Year	31,502
4 th Fiscal Year	22,304
5 th Fiscal Year	1,853
Thereafter	0
Total	\$ 173,568

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00008286%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,552
Employer's proportionate share of system NPL/(A) at MD \$ 0

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (247)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 451

Employer's Total Pension Expense/(Income) \$ 204

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 5,217	\$ 7,886
Differences between employer contributions and employer's proportionate share of system contributions	\$ 166	\$ 535
Total (prior to post-MD contributions)	\$ 5,383	\$ 8,421
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,038)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (256)
2 nd Fiscal Year	(411)
3 rd Fiscal Year	(411)
4 th Fiscal Year	(1,585)
5 th Fiscal Year	(374)
Thereafter	0
Total	\$ (3,038)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03144827%

Employer's proportionate share at MD 0.03108191%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,763,999

Employer's proportionate share of system NPL/(A) at MD \$ 5,376,426

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,609,869

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,670,480

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,374,943

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (135,842)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (43,347)

Employer's Total Pension Expense/(Income) \$ 1,195,754

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 296,494	\$ 0
Changes of assumptions	\$ 729,374	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 152,416
Changes in proportionate share	\$ 1,114	\$ 414,195
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,488	\$ 125,386
Total (prior to post-MD contributions)	\$ 1,029,470	\$ 691,997
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 337,473

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 348,442
2 nd Fiscal Year	(105,307)
3 rd Fiscal Year	18,468
4 th Fiscal Year	73,590
5 th Fiscal Year	2,279
Thereafter	0
Total	\$ 337,473

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02158381%

Employer's proportionate share at MD 0.02338173%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,269,663

Employer's proportionate share of system NPL/(A) at MD \$ 4,044,479

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,476,875

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,008,899

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,034,317

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 86,712

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (75,375)

Employer's Total Pension Expense/(Income) \$ 1,045,654

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 223,041	\$ 0
Changes of assumptions	\$ 548,680	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 114,657
Changes in proportionate share	\$ 403,350	\$ 75,257
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 204,785
Total (prior to post-MD contributions)	\$ 1,175,071	\$ 394,699
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 780,372

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 403,117
2 nd Fiscal Year	71,667
3 rd Fiscal Year	177,748
4 th Fiscal Year	118,657
5 th Fiscal Year	9,183
Thereafter	0
Total	\$ 780,372

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00185572%
Employer's proportionate share at MD 0.00365876%

Employer's proportionate share of system NPL/(A) at prior MD \$ 281,117
Employer's proportionate share of system NPL/(A) at MD \$ 632,878

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,013,498
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 314,351

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 161,849
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 48,057
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,146)

Employer's Total Pension Expense/(Income) \$ 199,760

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 34,901	\$ 0
Changes of assumptions	\$ 85,857	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,941
Changes in proportionate share	\$ 180,695	\$ 4,538
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 38,952
Total (prior to post-MD contributions)	\$ 301,453	\$ 61,431
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 240,022

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 97,106
2 nd Fiscal Year	38,146
3 rd Fiscal Year	49,509
4 th Fiscal Year	47,598
5 th Fiscal Year	7,664
Thereafter	0
Total	\$ 240,022

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00814526%
Employer's proportionate share at MD 0.00757019%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,233,900
Employer's proportionate share of system NPL/(A) at MD \$ 1,309,462

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,096,987
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 650,412

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 334,876
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,495)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,056)

Employer's Total Pension Expense/(Income) \$ 307,325

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 72,213	\$ 0
Changes of assumptions	\$ 177,643	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 37,122
Changes in proportionate share	\$ 88,102	\$ 91,726
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,964	\$ 53,811
Total (prior to post-MD contributions)	\$ 342,922	\$ 182,659
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 160,263

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 108,083
2 nd Fiscal Year	1,931
3 rd Fiscal Year	36,396
4 th Fiscal Year	15,564
5 th Fiscal Year	(1,710)
Thereafter	0
Total	\$ 160,263

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00470649%
Employer's proportionate share at MD 0.00484328%

Employer's proportionate share of system NPL/(A) at prior MD \$ 712,971
Employer's proportionate share of system NPL/(A) at MD \$ 837,771

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,341,617
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 416,122

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 214,248
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,468
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,034

Employer's Total Pension Expense/(Income) \$ 232,750

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 46,201	\$ 0
Changes of assumptions	\$ 113,653	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,750
Changes in proportionate share	\$ 26,647	\$ 37,636
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,685	\$ 0
Total (prior to post-MD contributions)	\$ 209,186	\$ 61,386
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 147,800

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 92,192
2 nd Fiscal Year	9,938
3 rd Fiscal Year	21,146
4 th Fiscal Year	22,277
5 th Fiscal Year	2,246
Thereafter	0
Total	\$ 147,800

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00725073%
Employer's proportionate share at MD 0.00902462%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,098,390
Employer's proportionate share of system NPL/(A) at MD \$ 1,561,043

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,499,872
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 775,373

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 399,214
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 17,494
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (28,085)

Employer's Total Pension Expense/(Income) \$ 388,623

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 86,087	\$ 0
Changes of assumptions	\$ 211,773	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 44,254
Changes in proportionate share	\$ 171,049	\$ 73,559
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 68,684
Total (prior to post-MD contributions)	\$ 468,909	\$ 186,497
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 282,412

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 145,793
2 nd Fiscal Year	16,111
3 rd Fiscal Year	50,308
4 th Fiscal Year	61,668
5 th Fiscal Year	8,531
Thereafter	0
Total	\$ 282,412

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00995576%
Employer's proportionate share at MD 0.00881029%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,508,167
Employer's proportionate share of system NPL/(A) at MD \$ 1,523,969

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,440,501
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 756,958

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 389,733
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (30,776)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,001

Employer's Total Pension Expense/(Income) \$ 361,958

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 84,042	\$ 0
Changes of assumptions	\$ 206,744	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 43,203
Changes in proportionate share	\$ 16,555	\$ 138,021
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,548	\$ 26,264
Total (prior to post-MD contributions)	\$ 329,889	\$ 207,488
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 122,401

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 126,124
2 nd Fiscal Year	(11,069)
3 rd Fiscal Year	8,006
4 th Fiscal Year	3,040
5 th Fiscal Year	(3,699)
Thereafter	0
Total	\$ 122,401

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02522653%

Employer's proportionate share at MD 0.02359703%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,821,487

Employer's proportionate share of system NPL/(A) at MD \$ 4,081,721

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,536,514

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,027,397

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,043,841

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 25,793

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,937)

Employer's Total Pension Expense/(Income) \$ 1,059,697

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 225,095	\$ 0
Changes of assumptions	\$ 553,732	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 115,713
Changes in proportionate share	\$ 232,949	\$ 189,726
Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,621	\$ 57,867
Total (prior to post-MD contributions)	\$ 1,041,397	\$ 363,306
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 678,091

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 410,186
2 nd Fiscal Year	71,523
3 rd Fiscal Year	135,343
4 th Fiscal Year	62,891
5 th Fiscal Year	(1,853)
Thereafter	0
Total	\$ 678,091

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00154006%
Employer's proportionate share at MD 0.00167434%

Employer's proportionate share of system NPL/(A) at prior MD \$ 233,299
Employer's proportionate share of system NPL/(A) at MD \$ 289,621

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 463,802
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 143,855

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 74,066
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,803)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,700)

Employer's Total Pension Expense/(Income) \$ 64,563

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,972	\$ 0
Changes of assumptions	\$ 39,290	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,210
Changes in proportionate share	\$ 22,134	\$ 32,898
Differences between employer contributions and employer's proportionate share of system contributions	\$ 809	\$ 7,845
Total (prior to post-MD contributions)	\$ 78,205	\$ 48,953
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 29,252

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18,896
2 nd Fiscal Year	(7,332)
3 rd Fiscal Year	7,513
4 th Fiscal Year	9,245
5 th Fiscal Year	929
Thereafter	0
Total	\$ 29,252

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00241786%
Employer's proportionate share at MD 0.00260485%

Employer's proportionate share of system NPL/(A) at prior MD \$ 366,274
Employer's proportionate share of system NPL/(A) at MD \$ 450,577

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 721,559
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 223,802

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 115,228
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,601)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,572

Employer's Total Pension Expense/(Income) \$ 122,199

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,848	\$ 0
Changes of assumptions	\$ 61,126	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,773
Changes in proportionate share	\$ 18,710	\$ 16,941
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,861	\$ 406
Total (prior to post-MD contributions)	\$ 124,545	\$ 30,120
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 94,425

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 48,747
2 nd Fiscal Year	9,931
3 rd Fiscal Year	18,569
4 th Fiscal Year	15,475
5 th Fiscal Year	1,703
Thereafter	0
Total	\$ 94,425

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00393692%
Employer's proportionate share at MD 0.00480048%

Employer's proportionate share of system NPL/(A) at prior MD \$ 596,392
Employer's proportionate share of system NPL/(A) at MD \$ 830,368

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,329,761
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 412,445

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 212,355
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,750)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,831)

Employer's Total Pension Expense/(Income) \$ 197,774

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 45,792	\$ 0
Changes of assumptions	\$ 112,649	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,540
Changes in proportionate share	\$ 103,148	\$ 72,974
Differences between employer contributions and employer's proportionate share of system contributions	\$ 267	\$ 30,408
Total (prior to post-MD contributions)	\$ 261,856	\$ 126,922
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 134,934

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 65,786
2 nd Fiscal Year	(4,484)
3 rd Fiscal Year	34,383
4 th Fiscal Year	34,992
5 th Fiscal Year	4,258
Thereafter	0
Total	\$ 134,934

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00465320%
Employer's proportionate share at MD 0.00565785%

Employer's proportionate share of system NPL/(A) at prior MD \$ 704,899
Employer's proportionate share of system NPL/(A) at MD \$ 978,673

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,567,257
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 486,108

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 250,281
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,633
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,694

Employer's Total Pension Expense/(Income) \$ 277,608

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 53,971	\$ 0
Changes of assumptions	\$ 132,768	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 27,744
Changes in proportionate share	\$ 133,500	\$ 35,058
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,286	\$ 2,396
Total (prior to post-MD contributions)	\$ 339,525	\$ 65,198
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 274,327

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 121,813
2 nd Fiscal Year	35,712
3 rd Fiscal Year	61,967
4 th Fiscal Year	48,648
5 th Fiscal Year	6,187
Thereafter	0
Total	\$ 274,327

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00483537%
Employer's proportionate share at MD 0.00654596%

Employer's proportionate share of system NPL/(A) at prior MD \$ 732,495
Employer's proportionate share of system NPL/(A) at MD \$ 1,132,294

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,813,269
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 562,412

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 289,568
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,028)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (27,661)

Employer's Total Pension Expense/(Income) \$ 260,879

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 62,443	\$ 0
Changes of assumptions	\$ 153,609	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,099
Changes in proportionate share	\$ 162,811	\$ 113,044
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 67,586
Total (prior to post-MD contributions)	\$ 378,863	\$ 212,729
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 166,134

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 87,814
2 nd Fiscal Year	(3,535)
3 rd Fiscal Year	26,162
4 th Fiscal Year	48,211
5 th Fiscal Year	7,482
Thereafter	0
Total	\$ 166,134

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00197774%
Employer's proportionate share at MD 0.00260251%

Employer's proportionate share of system NPL/(A) at prior MD \$ 299,602
Employer's proportionate share of system NPL/(A) at MD \$ 450,172

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 720,910
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 223,601

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 115,125
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,216
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,689)

Employer's Total Pension Expense/(Income) \$ 108,652

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,826	\$ 0
Changes of assumptions	\$ 61,071	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,762
Changes in proportionate share	\$ 70,227	\$ 51,072
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 29,636
Total (prior to post-MD contributions)	\$ 156,124	\$ 93,470
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 62,654

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 36,055
2 nd Fiscal Year	(6,300)
3 rd Fiscal Year	10,760
4 th Fiscal Year	19,295
5 th Fiscal Year	2,843
Thereafter	0
Total	\$ 62,654

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00167617%
Employer's proportionate share at MD	0.00148188%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 253,918
Employer's proportionate share of system NPL/(A) at MD	\$ 256,330
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 410,489
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 127,319

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 65,553
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (13,340)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (6,418)
Employer's Total Pension Expense/(Income)	\$ 45,795

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,136	\$ 0
Changes of assumptions	\$ 34,774	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,267
Changes in proportionate share	\$ 1,020	\$ 46,469
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 12,780
Total (prior to post-MD contributions)	\$ 49,930	\$ 66,516
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,586)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,964
2 nd Fiscal Year	(14,350)
3 rd Fiscal Year	(7,441)
4 th Fiscal Year	(1,108)
5 th Fiscal Year	(652)
Thereafter	0
Total	\$ (16,586)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00503741%
Employer's proportionate share at MD 0.00411559%

Employer's proportionate share of system NPL/(A) at prior MD \$ 763,101
Employer's proportionate share of system NPL/(A) at MD \$ 711,899

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,140,042
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 353,601

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 182,058
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (27,877)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,959)

Employer's Total Pension Expense/(Income) \$ 152,222

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 39,259	\$ 0
Changes of assumptions	\$ 96,577	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,182
Changes in proportionate share	\$ 39,042	\$ 136,176
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,908	\$ 5,007
Total (prior to post-MD contributions)	\$ 180,786	\$ 161,365
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,421

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 40,086
2 nd Fiscal Year	(9,501)
3 rd Fiscal Year	(2,989)
4 th Fiscal Year	(5,297)
5 th Fiscal Year	(2,878)
Thereafter	0
Total	\$ 19,421

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00980382%
Employer's proportionate share at MD 0.01053540%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,485,150
Employer's proportionate share of system NPL/(A) at MD \$ 1,822,372

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,918,367
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 905,175

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 466,045
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 65,185
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (28,788)

Employer's Total Pension Expense/(Income) \$ 502,442

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 100,498	\$ 0
Changes of assumptions	\$ 247,226	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 51,662
Changes in proportionate share	\$ 195,126	\$ 24,448
Differences between employer contributions and employer's proportionate share of system contributions	\$ 124	\$ 74,145
Total (prior to post-MD contributions)	\$ 542,974	\$ 150,255
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 392,719

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 224,556
2 nd Fiscal Year	39,657
3 rd Fiscal Year	70,535
4 th Fiscal Year	53,391
5 th Fiscal Year	4,580
Thereafter	0
Total	\$ 392,719

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00238095%
Employer's proportionate share at MD 0.00201536%

Employer's proportionate share of system NPL/(A) at prior MD \$ 360,683
Employer's proportionate share of system NPL/(A) at MD \$ 348,609

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 558,266
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 173,155

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 89,152
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (38,864)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,543)

Employer's Total Pension Expense/(Income) \$ 37,745

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,225	\$ 0
Changes of assumptions	\$ 47,293	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,883
Changes in proportionate share	\$ 29,091	\$ 118,330
Differences between employer contributions and employer's proportionate share of system contributions	\$ 847	\$ 34,337
Total (prior to post-MD contributions)	\$ 96,456	\$ 162,550
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (66,094)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (16,843)
2 nd Fiscal Year	(37,912)
3 rd Fiscal Year	(6,189)
4 th Fiscal Year	(3,233)
5 th Fiscal Year	(1,918)
Thereafter	0
Total	\$ (66,094)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00894755%

Employer's proportionate share at MD 0.01055883%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,355,436

Employer's proportionate share of system NPL/(A) at MD \$ 1,826,425

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,924,857

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 907,188

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 467,082

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 64,395
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (495)

Employer's Total Pension Expense/(Income) \$ 530,982

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 100,722	\$ 0
Changes of assumptions	\$ 247,775	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 51,777
Changes in proportionate share	\$ 238,205	\$ 5,489
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,654	\$ 25,391
Total (prior to post-MD contributions)	\$ 601,356	\$ 82,657
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 518,699

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 245,985
2 nd Fiscal Year	77,683
3 rd Fiscal Year	106,779
4 th Fiscal Year	78,889
5 th Fiscal Year	9,363
Thereafter	0
Total	\$ 518,699

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01966301%
Employer's proportionate share at MD 0.02272889%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,978,687
Employer's proportionate share of system NPL/(A) at MD \$ 3,931,554

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,296,034
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,952,809

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,005,438
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (508,802)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (115,770)

Employer's Total Pension Expense/(Income) \$ 380,866

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 216,814	\$ 0
Changes of assumptions	\$ 533,360	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 111,456
Changes in proportionate share	\$ 298,589	\$ 1,313,941
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,574	\$ 249,978
Total (prior to post-MD contributions)	\$ 1,083,337	\$ 1,675,375
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (592,038)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (226,272)
2 nd Fiscal Year	(482,859)
3 rd Fiscal Year	(21,106)
4 th Fiscal Year	124,458
5 th Fiscal Year	13,741
Thereafter	0
Total	\$ (592,038)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03023090%
Employer's proportionate share at MD 0.02871178%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,579,583
Employer's proportionate share of system NPL/(A) at MD \$ 4,966,450

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,953,330
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,466,844

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,270,098
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (95,724)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,100

Employer's Total Pension Expense/(Income) \$ 1,193,474

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 273,885	\$ 0
Changes of assumptions	\$ 673,756	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 140,794
Changes in proportionate share	\$ 7,405	\$ 340,115
Differences between employer contributions and employer's proportionate share of system contributions	\$ 93,252	\$ 6,339
Total (prior to post-MD contributions)	\$ 1,048,298	\$ 487,248
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 561,050

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 400,900
2 nd Fiscal Year	(18,806)
3 rd Fiscal Year	88,483
4 th Fiscal Year	86,992
5 th Fiscal Year	3,481
Thereafter	0
Total	\$ 561,050

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.09268392%
Employer's proportionate share at MD	0.10089309%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 14,040,393
Employer's proportionate share of system NPL/(A) at MD	\$ 17,452,088
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 27,947,971
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 8,668,481
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 4,463,118
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (288,409)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (29,733)
Employer's Total Pension Expense/(Income)	\$ 4,144,976

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 962,431	\$ 0
Changes of assumptions	\$ 2,367,575	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 494,749
Changes in proportionate share	\$ 800,160	\$ 1,211,326
Differences between employer contributions and employer's proportionate share of system contributions	\$ 200,955	\$ 122,949
Total (prior to post-MD contributions)	\$ 4,331,121	\$ 1,829,024
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,502,097

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,395,696
2 nd Fiscal Year	14,468
3 rd Fiscal Year	477,032
4 th Fiscal Year	550,824
5 th Fiscal Year	64,077
Thereafter	0
Total	\$ 2,502,097

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00369246%
Employer's proportionate share at MD 0.00367693%

Employer's proportionate share of system NPL/(A) at prior MD \$ 559,359
Employer's proportionate share of system NPL/(A) at MD \$ 636,021

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,018,531
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 315,913

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 162,653
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 10,031
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,809)

Employer's Total Pension Expense/(Income) \$ 162,875

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,075	\$ 0
Changes of assumptions	\$ 86,283	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,031
Changes in proportionate share	\$ 32,667	\$ 1,982
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 23,259
Total (prior to post-MD contributions)	\$ 154,025	\$ 43,272
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 110,753

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 64,150
2 nd Fiscal Year	10,120
3 rd Fiscal Year	22,377
4 th Fiscal Year	13,583
5 th Fiscal Year	523
Thereafter	0
Total	\$ 110,753

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 40

Employer's Total Pension Expense/(Income) \$ 40

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15	\$ 0
Total (prior to post-MD contributions)	\$ 15	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00217824%
Employer's proportionate share at MD 0.00280539%

Employer's proportionate share of system NPL/(A) at prior MD \$ 329,975
Employer's proportionate share of system NPL/(A) at MD \$ 485,265

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 777,109
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 241,032

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 124,100
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (66,427)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (53,958)

Employer's Total Pension Expense/(Income) \$ 3,715

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,761	\$ 0
Changes of assumptions	\$ 65,832	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,757
Changes in proportionate share	\$ 59,824	\$ 169,580
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 88,874
Total (prior to post-MD contributions)	\$ 152,417	\$ 272,211
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (119,794)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (56,863)
2 nd Fiscal Year	(70,300)
3 rd Fiscal Year	(9,067)
4 th Fiscal Year	14,582
5 th Fiscal Year	1,854
Thereafter	0
Total	\$ (119,794)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00208837%
Employer's proportionate share at MD 0.00153955%

Employer's proportionate share of system NPL/(A) at prior MD \$ 316,361
Employer's proportionate share of system NPL/(A) at MD \$ 266,305

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 426,464
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 132,274

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 68,104
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,738)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,477)

Employer's Total Pension Expense/(Income) \$ 35,889

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,686	\$ 0
Changes of assumptions	\$ 36,127	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,549
Changes in proportionate share	\$ 9,587	\$ 117,771
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 24,641
Total (prior to post-MD contributions)	\$ 60,400	\$ 149,961
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (89,561)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10,855)
2 nd Fiscal Year	(37,400)
3 rd Fiscal Year	(27,571)
4 th Fiscal Year	(11,411)
5 th Fiscal Year	(2,325)
Thereafter	0
Total	\$ (89,561)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00664260%

Employer's proportionate share at MD 0.00696392%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,006,266

Employer's proportionate share of system NPL/(A) at MD \$ 1,204,591

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,929,046

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 598,322

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 308,057

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,274
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (275)

Employer's Total Pension Expense/(Income) \$ 314,056

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 66,430	\$ 0
Changes of assumptions	\$ 163,417	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 34,149
Changes in proportionate share	\$ 38,123	\$ 15,069
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,889	\$ 6,798
Total (prior to post-MD contributions)	\$ 275,859	\$ 56,016
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 219,843

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 124,942
2 nd Fiscal Year	18,547
3 rd Fiscal Year	38,844
4 th Fiscal Year	34,198
5 th Fiscal Year	3,312
Thereafter	0
Total	\$ 219,843

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00054717%
Employer's proportionate share at MD 0.00058265%

Employer's proportionate share of system NPL/(A) at prior MD \$ 82,889
Employer's proportionate share of system NPL/(A) at MD \$ 100,784

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 161,397
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 50,060

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 25,774
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,899
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,310)

Employer's Total Pension Expense/(Income) \$ 31,363

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,558	\$ 0
Changes of assumptions	\$ 13,673	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,857
Changes in proportionate share	\$ 12,228	\$ 955
Differences between employer contributions and employer's proportionate share of system contributions	\$ 285	\$ 7,004
Total (prior to post-MD contributions)	\$ 31,744	\$ 10,816
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 20,928

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,479
2 nd Fiscal Year	1,502
3 rd Fiscal Year	2,447
4 th Fiscal Year	2,331
5 th Fiscal Year	167
Thereafter	0
Total	\$ 20,928

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00104880%
Employer's proportionate share at MD 0.00112434%

Employer's proportionate share of system NPL/(A) at prior MD \$ 158,879
Employer's proportionate share of system NPL/(A) at MD \$ 194,484

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 311,449
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 96,600

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 49,736
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,257)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,173)

Employer's Total Pension Expense/(Income) \$ 44,306

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,725	\$ 0
Changes of assumptions	\$ 26,384	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,513
Changes in proportionate share	\$ 7,189	\$ 8,700
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,428	\$ 3,066
Total (prior to post-MD contributions)	\$ 47,726	\$ 17,279
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 30,447

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 16,243
2 nd Fiscal Year	1,820
3 rd Fiscal Year	6,166
4 th Fiscal Year	5,653
5 th Fiscal Year	566
Thereafter	0
Total	\$ 30,447

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00090411%
Employer's proportionate share at MD 0.00075724%

Employer's proportionate share of system NPL/(A) at prior MD \$ 136,961
Employer's proportionate share of system NPL/(A) at MD \$ 130,984

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 209,760
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 65,060

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 33,497
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,844)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,671)

Employer's Total Pension Expense/(Income) \$ 23,982

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,223	\$ 0
Changes of assumptions	\$ 17,770	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,713
Changes in proportionate share	\$ 3,463	\$ 16,784
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 12,881
Total (prior to post-MD contributions)	\$ 28,456	\$ 33,378
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,922)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,483
2 nd Fiscal Year	(4,760)
3 rd Fiscal Year	(2,142)
4 th Fiscal Year	(1,810)
5 th Fiscal Year	(693)
Thereafter	0
Total	\$ (4,922)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00745124%
Employer's proportionate share at MD 0.01005562%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,128,765
Employer's proportionate share of system NPL/(A) at MD \$ 1,739,381

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,785,465
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 863,954

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 444,822
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 23,386
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (52,175)

Employer's Total Pension Expense/(Income) \$ 416,033

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 95,922	\$ 0
Changes of assumptions	\$ 235,967	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 49,310
Changes in proportionate share	\$ 291,892	\$ 219,729
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 120,504
Total (prior to post-MD contributions)	\$ 623,781	\$ 389,543
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 234,238

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 144,241
2 nd Fiscal Year	(18,771)
3 rd Fiscal Year	23,448
4 th Fiscal Year	73,289
5 th Fiscal Year	12,031
Thereafter	0
Total	\$ 234,238

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00453423%
Employer's proportionate share at MD 0.00427789%

Employer's proportionate share of system NPL/(A) at prior MD \$ 686,876
Employer's proportionate share of system NPL/(A) at MD \$ 739,973

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,185,000
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 367,546

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 189,237
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (39,334)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 43,112

Employer's Total Pension Expense/(Income) \$ 193,015

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 40,807	\$ 0
Changes of assumptions	\$ 100,386	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,977
Changes in proportionate share	\$ 0	\$ 82,324
Differences between employer contributions and employer's proportionate share of system contributions	\$ 107,033	\$ 0
Total (prior to post-MD contributions)	\$ 248,226	\$ 103,301
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 144,925

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 69,280
2 nd Fiscal Year	16,121
3 rd Fiscal Year	33,358
4 th Fiscal Year	23,860
5 th Fiscal Year	2,305
Thereafter	0
Total	\$ 144,925

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00790873%

Employer's proportionate share at MD 0.00851187%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,198,068

Employer's proportionate share of system NPL/(A) at MD \$ 1,472,350

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,357,837

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 731,318

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 376,532

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (19,603)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 21,075

Employer's Total Pension Expense/(Income) \$ 378,004

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 81,196	\$ 0
Changes of assumptions	\$ 199,741	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 41,740
Changes in proportionate share	\$ 60,783	\$ 48,929
Differences between employer contributions and employer's proportionate share of system contributions	\$ 53,222	\$ 8,513
Total (prior to post-MD contributions)	\$ 394,942	\$ 99,182
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 295,760

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 144,444
2 nd Fiscal Year	34,499
3 rd Fiscal Year	63,477
4 th Fiscal Year	48,351
5 th Fiscal Year	4,989
Thereafter	0
Total	\$ 295,760

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00401704%
Employer's proportionate share at MD 0.00324601%

Employer's proportionate share of system NPL/(A) at prior MD \$ 608,529
Employer's proportionate share of system NPL/(A) at MD \$ 561,482

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 899,164
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 278,889

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 143,591
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,712
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (15,316)

Employer's Total Pension Expense/(Income) \$ 136,987

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,964	\$ 0
Changes of assumptions	\$ 76,171	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,917
Changes in proportionate share	\$ 61,536	\$ 80,735
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 37,181
Total (prior to post-MD contributions)	\$ 168,671	\$ 133,833
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 34,838

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 46,434
2 nd Fiscal Year	(7,776)
3 rd Fiscal Year	4,969
4 th Fiscal Year	(5,527)
5 th Fiscal Year	(3,263)
Thereafter	0
Total	\$ 34,838

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00030620%
Employer's proportionate share at MD 0.00048560%

Employer's proportionate share of system NPL/(A) at prior MD \$ 46,385
Employer's proportionate share of system NPL/(A) at MD \$ 83,997

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 134,514
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 41,722

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,481
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,143
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,130)

Employer's Total Pension Expense/(Income) \$ 22,494

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,632	\$ 0
Changes of assumptions	\$ 11,395	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,381
Changes in proportionate share	\$ 23,385	\$ 6,049
Differences between employer contributions and employer's proportionate share of system contributions	\$ 392	\$ 1,713
Total (prior to post-MD contributions)	\$ 39,804	\$ 10,143
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 29,661

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,101
2 nd Fiscal Year	4,751
3 rd Fiscal Year	8,302
4 th Fiscal Year	6,538
5 th Fiscal Year	969
Thereafter	0
Total	\$ 29,661

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00092328%
Employer's proportionate share at MD 0.00124619%

Employer's proportionate share of system NPL/(A) at prior MD \$ 139,865

Employer's proportionate share of system NPL/(A) at MD \$ 215,561

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 345,202
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 107,070

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 55,127
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 16,586
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,540)

Employer's Total Pension Expense/(Income) \$ 67,173

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,888	\$ 0
Changes of assumptions	\$ 29,243	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,111
Changes in proportionate share	\$ 63,153	\$ 14,131
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,211	\$ 19,900
Total (prior to post-MD contributions)	\$ 111,495	\$ 40,142
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 71,353

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 35,481
2 nd Fiscal Year	14,992
3 rd Fiscal Year	11,200
4 th Fiscal Year	8,556
5 th Fiscal Year	1,124
Thereafter	0
Total	\$ 71,353

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00156597%

Employer's proportionate share at MD 0.00165185%

Employer's proportionate share of system NPL/(A) at prior MD \$ 237,224

Employer's proportionate share of system NPL/(A) at MD \$ 285,730

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 457,572

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 141,923

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 73,071

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,932
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (895)

Employer's Total Pension Expense/(Income) \$ 75,108

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,757	\$ 0
Changes of assumptions	\$ 38,763	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,100
Changes in proportionate share	\$ 14,986	\$ 4,790
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,246	\$ 5,370
Total (prior to post-MD contributions)	\$ 70,752	\$ 18,260
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 52,492

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 31,710
2 nd Fiscal Year	4,223
3 rd Fiscal Year	8,366
4 th Fiscal Year	7,522
5 th Fiscal Year	671
Thereafter	0
Total	\$ 52,492

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 205

Employer's Total Pension Expense/(Income) \$ 205

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17	\$ 0
Total (prior to post-MD contributions)	\$ 17	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00237344%
Employer's proportionate share at MD 0.00275190%

Employer's proportionate share of system NPL/(A) at prior MD \$ 359,545
Employer's proportionate share of system NPL/(A) at MD \$ 476,013

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 762,292
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 236,436

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 121,733
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 16,928
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,512)

Employer's Total Pension Expense/(Income) \$ 130,149

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,251	\$ 0
Changes of assumptions	\$ 64,577	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,494
Changes in proportionate share	\$ 56,317	\$ 2,216
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 22,858
Total (prior to post-MD contributions)	\$ 147,145	\$ 38,568
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 108,577

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 55,494
2 nd Fiscal Year	15,355
3 rd Fiscal Year	19,821
4 th Fiscal Year	16,085
5 th Fiscal Year	1,821
Thereafter	0
Total	\$ 108,577

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00220129%

Employer's proportionate share at MD 0.00238418%

Employer's proportionate share of system NPL/(A) at prior MD \$ 333,466

Employer's proportionate share of system NPL/(A) at MD \$ 412,406

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 660,432

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 204,843

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 105,467

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,345)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,691)

Employer's Total Pension Expense/(Income) \$ 92,431

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,743	\$ 0
Changes of assumptions	\$ 55,948	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,691
Changes in proportionate share	\$ 47,527	\$ 53,444
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,179	\$ 10,012
Total (prior to post-MD contributions)	\$ 127,397	\$ 75,147
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 52,250

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 30,026
2 nd Fiscal Year	(7,315)
3 rd Fiscal Year	14,522
4 th Fiscal Year	13,765
5 th Fiscal Year	1,251
Thereafter	0
Total	\$ 52,250

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00339029%
Employer's proportionate share at MD 0.00361748%

Employer's proportionate share of system NPL/(A) at prior MD \$ 513,584
Employer's proportionate share of system NPL/(A) at MD \$ 625,737

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,002,063
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 310,805

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 160,023
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,804
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,197)

Employer's Total Pension Expense/(Income) \$ 162,630

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 34,508	\$ 0
Changes of assumptions	\$ 84,888	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,739
Changes in proportionate share	\$ 40,795	\$ 9,007
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,296	\$ 14,874
Total (prior to post-MD contributions)	\$ 165,487	\$ 41,620
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 123,867

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 65,201
2 nd Fiscal Year	16,063
3 rd Fiscal Year	23,938
4 th Fiscal Year	17,165
5 th Fiscal Year	1,500
Thereafter	0
Total	\$ 123,867

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00387295%
Employer's proportionate share at MD 0.00341509%

Employer's proportionate share of system NPL/(A) at prior MD \$ 586,701
Employer's proportionate share of system NPL/(A) at MD \$ 590,729

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 946,000
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 293,416

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 151,070
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,522
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,608

Employer's Total Pension Expense/(Income) \$ 166,200

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,577	\$ 0
Changes of assumptions	\$ 80,139	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,747
Changes in proportionate share	\$ 81,967	\$ 57,947
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,237	\$ 0
Total (prior to post-MD contributions)	\$ 205,920	\$ 74,694
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 131,226

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 72,328
2 nd Fiscal Year	27,029
3 rd Fiscal Year	26,051
4 th Fiscal Year	6,751
5 th Fiscal Year	(933)
Thereafter	0
Total	\$ 131,226

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00112629%
Employer's proportionate share at MD 0.00155278%

Employer's proportionate share of system NPL/(A) at prior MD \$ 170,618
Employer's proportionate share of system NPL/(A) at MD \$ 268,594

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 430,129
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 133,411

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 68,689
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,729
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,811)

Employer's Total Pension Expense/(Income) \$ 71,607

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,812	\$ 0
Changes of assumptions	\$ 36,438	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,614
Changes in proportionate share	\$ 42,595	\$ 10,191
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,514	\$ 11,313
Total (prior to post-MD contributions)	\$ 95,359	\$ 29,118
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 66,241

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 29,800
2 nd Fiscal Year	7,995
3 rd Fiscal Year	12,921
4 th Fiscal Year	13,517
5 th Fiscal Year	2,008
Thereafter	0
Total	\$ 66,241

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02690377%

Employer's proportionate share at MD 0.02565730%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,075,567

Employer's proportionate share of system NPL/(A) at MD \$ 4,438,098

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,107,221

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,204,411

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,134,979

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (74,461)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,581)

Employer's Total Pension Expense/(Income) \$ 1,050,937

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 244,748	\$ 0
Changes of assumptions	\$ 602,079	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 125,816
Changes in proportionate share	\$ 3,005	\$ 238,149
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,367	\$ 36,637
Total (prior to post-MD contributions)	\$ 857,199	\$ 400,602
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 456,597

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 340,684
2 nd Fiscal Year	(36,530)
3 rd Fiscal Year	80,316
4 th Fiscal Year	71,196
5 th Fiscal Year	931
Thereafter	0
Total	\$ 456,597

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00380488%

Employer's proportionate share at MD 0.00412104%

Employer's proportionate share of system NPL/(A) at prior MD \$ 576,389

Employer's proportionate share of system NPL/(A) at MD \$ 712,841

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,141,552

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 354,069

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 182,299

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,411)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,240

Employer's Total Pension Expense/(Income) \$ 180,128

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 39,311	\$ 0
Changes of assumptions	\$ 96,705	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,208
Changes in proportionate share	\$ 35,147	\$ 40,368
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,965	\$ 556
Total (prior to post-MD contributions)	\$ 197,128	\$ 61,132
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 135,996

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 72,723
2 nd Fiscal Year	9,703
3 rd Fiscal Year	25,766
4 th Fiscal Year	24,917
5 th Fiscal Year	2,887
Thereafter	0
Total	\$ 135,996

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00017407%
Employer's proportionate share at MD 0.00048981%

Employer's proportionate share of system NPL/(A) at prior MD \$ 26,369
Employer's proportionate share of system NPL/(A) at MD \$ 84,725

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 135,680
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 42,083

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,667
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,225
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,327)

Employer's Total Pension Expense/(Income) \$ 24,565

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,672	\$ 0
Changes of assumptions	\$ 11,494	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,402
Changes in proportionate share	\$ 33,839	\$ 13,096
Differences between employer contributions and employer's proportionate share of system contributions	\$ 606	\$ 5,968
Total (prior to post-MD contributions)	\$ 50,611	\$ 21,466
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 29,145

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,469
2 nd Fiscal Year	3,836
3 rd Fiscal Year	4,969
4 th Fiscal Year	7,479
5 th Fiscal Year	1,392
Thereafter	0
Total	\$ 29,145

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00484757%
Employer's proportionate share at MD 0.00519560%

Employer's proportionate share of system NPL/(A) at prior MD \$ 734,343
Employer's proportionate share of system NPL/(A) at MD \$ 898,714

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,439,211
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 446,393

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 229,833
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,144)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,268)

Employer's Total Pension Expense/(Income) \$ 225,421

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 49,561	\$ 0
Changes of assumptions	\$ 121,921	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,478
Changes in proportionate share	\$ 33,629	\$ 25,152
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,165	\$ 7,768
Total (prior to post-MD contributions)	\$ 210,276	\$ 58,398
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 151,878

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 84,428
2 nd Fiscal Year	8,046
3 rd Fiscal Year	28,989
4 th Fiscal Year	27,536
5 th Fiscal Year	2,879
Thereafter	0
Total	\$ 151,878

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03086104%

Employer's proportionate share at MD 0.03335804%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,675,041

Employer's proportionate share of system NPL/(A) at MD \$ 5,770,142

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,240,371

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,866,039

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,475,630

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 89,945

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,336)

Employer's Total Pension Expense/(Income) \$ 1,559,239

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 318,206	\$ 0
Changes of assumptions	\$ 782,786	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 163,578
Changes in proportionate share	\$ 288,327	\$ 20,026
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,938	\$ 61,642
Total (prior to post-MD contributions)	\$ 1,418,257	\$ 245,246
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,173,011

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 639,046
2 nd Fiscal Year	114,153
3 rd Fiscal Year	218,499
4 th Fiscal Year	182,575
5 th Fiscal Year	18,738
Thereafter	0
Total	\$ 1,173,011

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00745724%

Employer's proportionate share at MD 0.00847946%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,129,674

Employer's proportionate share of system NPL/(A) at MD \$ 1,466,744

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,348,860

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 728,534

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 375,098

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,806
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,192)

Employer's Total Pension Expense/(Income) \$ 369,712

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 80,887	\$ 0
Changes of assumptions	\$ 198,980	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 41,581
Changes in proportionate share	\$ 145,738	\$ 63,837
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,307	\$ 27,207
Total (prior to post-MD contributions)	\$ 431,912	\$ 132,625
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 299,287

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 141,879
2 nd Fiscal Year	38,800
3 rd Fiscal Year	61,015
4 th Fiscal Year	51,500
5 th Fiscal Year	6,095
Thereafter	0
Total	\$ 299,287

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00094128%
Employer's proportionate share at MD 0.00115685%

Employer's proportionate share of system NPL/(A) at prior MD \$ 142,592
Employer's proportionate share of system NPL/(A) at MD \$ 200,107

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 320,454
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 99,394

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 51,175
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,740
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,949)

Employer's Total Pension Expense/(Income) \$ 55,966

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,035	\$ 0
Changes of assumptions	\$ 27,147	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,673
Changes in proportionate share	\$ 32,696	\$ 1,139
Differences between employer contributions and employer's proportionate share of system contributions	\$ 101	\$ 11,510
Total (prior to post-MD contributions)	\$ 70,979	\$ 18,322
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 52,657

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 26,139
2 nd Fiscal Year	7,382
3 rd Fiscal Year	9,944
4 th Fiscal Year	8,189
5 th Fiscal Year	1,003
Thereafter	0
Total	\$ 52,657

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00074074%
Employer's proportionate share at MD 0.00083354%

Employer's proportionate share of system NPL/(A) at prior MD \$ 112,212
Employer's proportionate share of system NPL/(A) at MD \$ 144,182

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 230,895
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 71,616

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 36,873
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,144)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,921)

Employer's Total Pension Expense/(Income) \$ 28,808

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,951	\$ 0
Changes of assumptions	\$ 19,560	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,087
Changes in proportionate share	\$ 8,832	\$ 12,458
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,555	\$ 2,582
Total (prior to post-MD contributions)	\$ 37,898	\$ 19,127
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 18,771

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,218
2 nd Fiscal Year	420
3 rd Fiscal Year	5,462
4 th Fiscal Year	5,080
5 th Fiscal Year	592
Thereafter	0
Total	\$ 18,771

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00548310%
Employer's proportionate share at MD 0.00635494%

Employer's proportionate share of system NPL/(A) at prior MD \$ 830,617
Employer's proportionate share of system NPL/(A) at MD \$ 1,099,252

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,760,355
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 546,000

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 281,118
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,814)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,176)

Employer's Total Pension Expense/(Income) \$ 267,128

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 60,621	\$ 0
Changes of assumptions	\$ 149,126	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 31,163
Changes in proportionate share	\$ 84,786	\$ 54,458
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,268	\$ 16,908
Total (prior to post-MD contributions)	\$ 313,801	\$ 102,529
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 211,272

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 93,972
2 nd Fiscal Year	18,795
3 rd Fiscal Year	50,030
4 th Fiscal Year	43,236
5 th Fiscal Year	5,240
Thereafter	0
Total	\$ 211,272

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00169143%
Employer's proportionate share at MD 0.00097505%

Employer's proportionate share of system NPL/(A) at prior MD \$ 256,229
Employer's proportionate share of system NPL/(A) at MD \$ 168,660

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 270,095
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 83,774

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 43,132
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,063
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,128)

Employer's Total Pension Expense/(Income) \$ 40,067

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,301	\$ 0
Changes of assumptions	\$ 22,881	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,781
Changes in proportionate share	\$ 65,040	\$ 75,106
Differences between employer contributions and employer's proportionate share of system contributions	\$ 847	\$ 18,557
Total (prior to post-MD contributions)	\$ 98,069	\$ 98,444
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (375)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 17,452
2 nd Fiscal Year	(2,376)
3 rd Fiscal Year	10
4 th Fiscal Year	(11,955)
5 th Fiscal Year	(3,506)
Thereafter	0
Total	\$ (375)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03212635%
Employer's proportionate share at MD	0.03434057%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 4,866,719
Employer's proportionate share of system NPL/(A) at MD	\$ 5,940,096
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 9,512,537
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,950,455
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,519,093
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (26,865)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (19,288)
Employer's Total Pension Expense/(Income)	\$ 1,472,940

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 327,579	\$ 0
Changes of assumptions	\$ 805,842	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 168,396
Changes in proportionate share	\$ 212,852	\$ 188,740
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43,642	\$ 94,088
Total (prior to post-MD contributions)	\$ 1,389,915	\$ 451,224
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 938,691

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 533,605
2 nd Fiscal Year	44,475
3 rd Fiscal Year	176,621
4 th Fiscal Year	167,514
5 th Fiscal Year	16,475
Thereafter	0
Total	\$ 938,691

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00054158%
Employer's proportionate share at MD 0.00017714%

Employer's proportionate share of system NPL/(A) at prior MD \$ 82,042
Employer's proportionate share of system NPL/(A) at MD \$ 30,641

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 49,069
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,219

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,836
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,626)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,231)

Employer's Total Pension Expense/(Income) \$ (18,021)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,690	\$ 0
Changes of assumptions	\$ 4,157	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 869
Changes in proportionate share	\$ 8,792	\$ 89,930
Differences between employer contributions and employer's proportionate share of system contributions	\$ 540	\$ 10,318
Total (prior to post-MD contributions)	\$ 15,179	\$ 101,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (85,938)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (22,337)
2 nd Fiscal Year	(27,594)
3 rd Fiscal Year	(24,048)
4 th Fiscal Year	(10,391)
5 th Fiscal Year	(1,568)
Thereafter	0
Total	\$ (85,938)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01739231%

Employer's proportionate share at MD 0.01439017%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,634,706

Employer's proportionate share of system NPL/(A) at MD \$ 2,489,155

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,986,161

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,236,367

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 636,565

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (74,189)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (83,685)

Employer's Total Pension Expense/(Income) \$ 478,691

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 137,270	\$ 0
Changes of assumptions	\$ 337,682	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 70,565
Changes in proportionate share	\$ 37,468	\$ 359,426
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 177,708
Total (prior to post-MD contributions)	\$ 512,420	\$ 607,699
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (95,279)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 97,513
2 nd Fiscal Year	(100,869)
3 rd Fiscal Year	(47,692)
4 th Fiscal Year	(31,790)
5 th Fiscal Year	(12,440)
Thereafter	0
Total	\$ (95,279)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02708474%
Employer's proportionate share at MD 0.03157548%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,102,981
Employer's proportionate share of system NPL/(A) at MD \$ 5,461,802

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,746,591
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,712,886

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,396,777
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 96,954
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (45,055)

Employer's Total Pension Expense/(Income) \$ 1,448,676

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 301,202	\$ 0
Changes of assumptions	\$ 740,956	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 154,837
Changes in proportionate share	\$ 625,421	\$ 199,252
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,742	\$ 116,006
Total (prior to post-MD contributions)	\$ 1,687,321	\$ 470,095
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,217,226

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 584,208
2 nd Fiscal Year	111,840
3 rd Fiscal Year	274,404
4 th Fiscal Year	221,440
5 th Fiscal Year	25,334
Thereafter	0
Total	\$ 1,217,226

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.30092366%

Employer's proportionate share at MD 0.31410428%

Employer's proportionate share of system NPL/(A) at prior MD \$ 45,585,971

Employer's proportionate share of system NPL/(A) at MD \$ 54,332,518

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 87,008,707

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 26,987,050

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,894,753

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 331,530
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (540,558)

Employer's Total Pension Expense/(Income) \$ 13,685,725

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,996,278	\$ 0
Changes of assumptions	\$ 7,370,826	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,540,272
Changes in proportionate share	\$ 1,875,580	\$ 592,077
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,285,428
Total (prior to post-MD contributions)	\$ 12,242,684	\$ 3,417,777
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,824,907

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,100,500
2 nd Fiscal Year	632,248
3 rd Fiscal Year	1,620,667
4 th Fiscal Year	1,359,411
5 th Fiscal Year	112,082
Thereafter	0
Total	\$ 8,824,907

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05983772%
Employer's proportionate share at MD	0.06747162%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 9,064,626
Employer's proportionate share of system NPL/(A) at MD	\$ 11,670,974
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 18,690,030
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 5,796,992

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,984,682
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 183,789
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (94,487)
Employer's Total Pension Expense/(Income)	\$ 3,073,984

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 643,620	\$ 0
Changes of assumptions	\$ 1,583,301	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 330,860
Changes in proportionate share	\$ 827,081	\$ 103,291
Differences between employer contributions and employer's proportionate share of system contributions	\$ 42,719	\$ 229,656
Total (prior to post-MD contributions)	\$ 3,096,721	\$ 663,807
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,432,914

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,260,980
2 nd Fiscal Year	240,900
3 rd Fiscal Year	477,295
4 th Fiscal Year	408,242
5 th Fiscal Year	45,496
Thereafter	0
Total	\$ 2,432,914

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00904234%

Employer's proportionate share at MD 0.01058676%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,369,795

Employer's proportionate share of system NPL/(A) at MD \$ 1,831,256

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,932,594

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 909,588

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 468,317

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,303)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (55,951)

Employer's Total Pension Expense/(Income) \$ 403,063

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 100,988	\$ 0
Changes of assumptions	\$ 248,431	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 51,914
Changes in proportionate share	\$ 150,593	\$ 149,458
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 124,940
Total (prior to post-MD contributions)	\$ 500,012	\$ 326,312
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 173,700

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 117,303
2 nd Fiscal Year	(33,159)
3 rd Fiscal Year	26,838
4 th Fiscal Year	55,667
5 th Fiscal Year	7,050
Thereafter	0
Total	\$ 173,700

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00595186%

Employer's proportionate share at MD 0.00711289%

Employer's proportionate share of system NPL/(A) at prior MD \$ 901,628

Employer's proportionate share of system NPL/(A) at MD \$ 1,230,360

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,970,312

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 611,122

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 314,647

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,128)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,998)

Employer's Total Pension Expense/(Income) \$ 284,521

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 67,851	\$ 0
Changes of assumptions	\$ 166,912	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 34,879
Changes in proportionate share	\$ 113,118	\$ 148,289
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,827	\$ 22,137
Total (prior to post-MD contributions)	\$ 355,708	\$ 205,305
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 150,403

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 90,499
2 nd Fiscal Year	(14,650)
3 rd Fiscal Year	21,631
4 th Fiscal Year	46,131
5 th Fiscal Year	6,791
Thereafter	0
Total	\$ 150,403

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00926683%
Employer's proportionate share at MD 0.00902758%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,403,803
Employer's proportionate share of system NPL/(A) at MD \$ 1,561,555

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,500,692
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 775,627

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 399,345
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (36,657)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (24,996)

Employer's Total Pension Expense/(Income) \$ 337,692

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 86,115	\$ 0
Changes of assumptions	\$ 211,843	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 44,269
Changes in proportionate share	\$ 0	\$ 95,486
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,077	\$ 31,550
Total (prior to post-MD contributions)	\$ 300,035	\$ 171,305
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 128,730

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 102,486
2 nd Fiscal Year	(24,618)
3 rd Fiscal Year	24,065
4 th Fiscal Year	26,143
5 th Fiscal Year	655
Thereafter	0
Total	\$ 128,730

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00272607%

Employer's proportionate share at MD 0.00277160%

Employer's proportionate share of system NPL/(A) at prior MD \$ 412,964

Employer's proportionate share of system NPL/(A) at MD \$ 479,420

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 767,749

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 238,129

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 122,605

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 21,772
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,795)

Employer's Total Pension Expense/(Income) \$ 131,582

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,439	\$ 0
Changes of assumptions	\$ 65,039	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,591
Changes in proportionate share	\$ 53,889	\$ 952
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28	\$ 46,307
Total (prior to post-MD contributions)	\$ 145,395	\$ 60,850
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 84,545

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 54,696
2 nd Fiscal Year	13,735
3 rd Fiscal Year	10,447
4 th Fiscal Year	5,795
5 th Fiscal Year	(128)
Thereafter	0
Total	\$ 84,545

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00203011%
Employer's proportionate share at MD 0.00191405%

Employer's proportionate share of system NPL/(A) at prior MD \$ 307,535
Employer's proportionate share of system NPL/(A) at MD \$ 331,085

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 530,203
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 164,450

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 84,670
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 10,475
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,465)

Employer's Total Pension Expense/(Income) \$ 87,680

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,258	\$ 0
Changes of assumptions	\$ 44,915	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,386
Changes in proportionate share	\$ 24,322	\$ 13,057
Differences between employer contributions and employer's proportionate share of system contributions	\$ 857	\$ 24,099
Total (prior to post-MD contributions)	\$ 88,352	\$ 46,542
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 41,810

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 36,528
2 nd Fiscal Year	(664)
3 rd Fiscal Year	3,080
4 th Fiscal Year	3,172
5 th Fiscal Year	(305)
Thereafter	0
Total	\$ 41,810

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00980744%
Employer's proportionate share at MD 0.00994808%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,485,698
Employer's proportionate share of system NPL/(A) at MD \$ 1,720,780

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,755,676
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 854,714

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 440,064
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,258
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,357)

Employer's Total Pension Expense/(Income) \$ 433,965

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 94,896	\$ 0
Changes of assumptions	\$ 233,443	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 48,782
Changes in proportionate share	\$ 31,706	\$ 18,898
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,400	\$ 15,796
Total (prior to post-MD contributions)	\$ 372,445	\$ 83,476
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 288,969

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 162,247
2 nd Fiscal Year	22,418
3 rd Fiscal Year	58,067
4 th Fiscal Year	43,089
5 th Fiscal Year	3,149
Thereafter	0
Total	\$ 288,969

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00163633%
Employer's proportionate share at MD 0.00289770%

Employer's proportionate share of system NPL/(A) at prior MD \$ 247,882

Employer's proportionate share of system NPL/(A) at MD \$ 501,233

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 802,680
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 248,963

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 128,183
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,673
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,095

Employer's Total Pension Expense/(Income) \$ 133,951

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,642	\$ 0
Changes of assumptions	\$ 67,998	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,209
Changes in proportionate share	\$ 120,834	\$ 74,902
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,776	\$ 3,507
Total (prior to post-MD contributions)	\$ 231,250	\$ 92,618
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 138,632

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 54,007
2 nd Fiscal Year	13,844
3 rd Fiscal Year	26,943
4 th Fiscal Year	37,290
5 th Fiscal Year	6,547
Thereafter	0
Total	\$ 138,632

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00404606%
Employer's proportionate share at MD 0.00522193%

Employer's proportionate share of system NPL/(A) at prior MD \$ 612,925
Employer's proportionate share of system NPL/(A) at MD \$ 903,269

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,446,505
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 448,655

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 230,998
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,264
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 679

Employer's Total Pension Expense/(Income) \$ 249,941

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 49,813	\$ 0
Changes of assumptions	\$ 122,539	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,607
Changes in proportionate share	\$ 123,033	\$ 42,873
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,848	\$ 9,232
Total (prior to post-MD contributions)	\$ 308,233	\$ 77,712
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 230,521

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 106,385
2 nd Fiscal Year	29,782
3 rd Fiscal Year	43,352
4 th Fiscal Year	44,452
5 th Fiscal Year	6,549
Thereafter	0
Total	\$ 230,521

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.12576501%

Employer's proportionate share at MD 0.13499056%

Employer's proportionate share of system NPL/(A) at prior MD \$ 19,051,743

Employer's proportionate share of system NPL/(A) at MD \$ 23,350,134

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 37,393,168

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,598,049

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,971,458

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (202,147)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 40,601

Employer's Total Pension Expense/(Income) \$ 5,809,912

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,287,691	\$ 0
Changes of assumptions	\$ 3,167,712	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 661,953
Changes in proportionate share	\$ 909,106	\$ 769,066
Differences between employer contributions and employer's proportionate share of system contributions	\$ 286,966	\$ 203,410
Total (prior to post-MD contributions)	\$ 5,651,475	\$ 1,634,429
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,017,046

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,113,445
2 nd Fiscal Year	229,930
3 rd Fiscal Year	860,443
4 th Fiscal Year	738,726
5 th Fiscal Year	74,502
Thereafter	0
Total	\$ 4,017,046

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01689245%

Employer's proportionate share at MD 0.01439485%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,558,984

Employer's proportionate share of system NPL/(A) at MD \$ 2,489,964

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,987,457

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,236,769

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 636,772

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (38,281)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 55,658

Employer's Total Pension Expense/(Income) \$ 654,149

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 137,314	\$ 0
Changes of assumptions	\$ 337,792	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 70,588
Changes in proportionate share	\$ 110,902	\$ 287,458
Differences between employer contributions and employer's proportionate share of system contributions	\$ 176,383	\$ 1,557
Total (prior to post-MD contributions)	\$ 762,391	\$ 359,603
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 402,788

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 252,991
2 nd Fiscal Year	33,071
3 rd Fiscal Year	85,821
4 th Fiscal Year	33,758
5 th Fiscal Year	(2,853)
Thereafter	0
Total	\$ 402,788

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02703036%
Employer's proportionate share at MD	0.02788294%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 4,094,744
Employer's proportionate share of system NPL/(A) at MD	\$ 4,823,081
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,723,736
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,395,632
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,233,433
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 33,861
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (85,765)
Employer's Total Pension Expense/(Income)	\$ 1,181,529

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 265,979	\$ 0
Changes of assumptions	\$ 654,306	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 136,729
Changes in proportionate share	\$ 158,348	\$ 50,711
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 242,828
Total (prior to post-MD contributions)	\$ 1,078,633	\$ 430,268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 648,365

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 414,321
2 nd Fiscal Year	20,449
3 rd Fiscal Year	111,833
4 th Fiscal Year	96,333
5 th Fiscal Year	5,428
Thereafter	0
Total	\$ 648,365

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04300594%
Employer's proportionate share at MD	0.04863568%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 6,514,833
Employer's proportionate share of system NPL/(A) at MD	\$ 8,412,808
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 13,472,365
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,178,655
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,151,454
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 37,911
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (33,637)
Employer's Total Pension Expense/(Income)	\$ 2,155,728

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 463,942	\$ 0
Changes of assumptions	\$ 1,141,293	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 238,495
Changes in proportionate share	\$ 583,755	\$ 199,009
Differences between employer contributions and employer's proportionate share of system contributions	\$ 54,515	\$ 116,655
Total (prior to post-MD contributions)	\$ 2,243,505	\$ 554,159
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,689,346

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 837,524
2 nd Fiscal Year	144,356
3 rd Fiscal Year	360,854
4 th Fiscal Year	311,055
5 th Fiscal Year	35,558
Thereafter	0
Total	\$ 1,689,346

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00213044%
Employer's proportionate share at MD 0.00292572%

Employer's proportionate share of system NPL/(A) at prior MD \$ 322,734
Employer's proportionate share of system NPL/(A) at MD \$ 506,079

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 810,441
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 251,371

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 129,422
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,159
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,831)

Employer's Total Pension Expense/(Income) \$ 143,750

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,909	\$ 0
Changes of assumptions	\$ 68,655	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,347
Changes in proportionate share	\$ 140,758	\$ 35,329
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,290	\$ 17,192
Total (prior to post-MD contributions)	\$ 243,612	\$ 66,868
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 176,744

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 65,205
2 nd Fiscal Year	40,229
3 rd Fiscal Year	40,357
4 th Fiscal Year	27,198
5 th Fiscal Year	3,756
Thereafter	0
Total	\$ 176,744

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
 Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
 Discount rate 7.20%
 Employer's proportionate share at prior MD 0.00739699%
 Employer's proportionate share at MD 0.00560985%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,120,547
Employer's proportionate share of system NPL/(A) at MD \$ 970,370
 ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,553,961
 ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 481,984

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 248,158
 ▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (60,621)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (80)

Employer's Total Pension Expense/(Income) \$ 187,457

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 53,513	\$ 0
Changes of assumptions	\$ 131,642	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 27,509
Changes in proportionate share	\$ 0	\$ 213,260
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,809	\$ 1,377
Total (prior to post-MD contributions)	\$ 196,964	\$ 242,146
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (45,182)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 36,905
2 nd Fiscal Year	(43,289)
3 rd Fiscal Year	(16,373)
4 th Fiscal Year	(16,325)
5 th Fiscal Year	(6,101)
Thereafter	0
Total	\$ (45,182)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.07332204%
Employer's proportionate share at MD	0.07502455%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 11,107,323
Employer's proportionate share of system NPL/(A) at MD	\$ 12,977,450
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 20,782,235
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 6,445,921

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,318,795
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (37,611)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (59,840)
Employer's Total Pension Expense/(Income)	\$ 3,221,344

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 715,668	\$ 0
Changes of assumptions	\$ 1,760,539	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 367,898
Changes in proportionate share	\$ 196,489	\$ 173,885
Differences between employer contributions and employer's proportionate share of system contributions	\$ 38,166	\$ 255,076
Total (prior to post-MD contributions)	\$ 2,710,862	\$ 796,859
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,914,003

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,144,832
2 nd Fiscal Year	77,956
3 rd Fiscal Year	365,324
4 th Fiscal Year	304,168
5 th Fiscal Year	21,724
Thereafter	0
Total	\$ 1,914,003

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04430447%
Employer's proportionate share at MD	0.04819957%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 6,711,544
Employer's proportionate share of system NPL/(A) at MD	\$ 8,337,371
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 13,351,560
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,141,186
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,132,162
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 336,777
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 6,328
Employer's Total Pension Expense/(Income)	\$ 2,475,267

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 459,781	\$ 0
Changes of assumptions	\$ 1,131,060	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 236,356
Changes in proportionate share	\$ 977,259	\$ 2,746
Differences between employer contributions and employer's proportionate share of system contributions	\$ 78,811	\$ 129,982
Total (prior to post-MD contributions)	\$ 2,646,911	\$ 369,084
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,277,827

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,138,926
2 nd Fiscal Year	404,582
3 rd Fiscal Year	433,866
4 th Fiscal Year	273,932
5 th Fiscal Year	26,521
Thereafter	0
Total	\$ 2,277,827

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00955500%

Employer's proportionate share at MD 0.00929976%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,447,457

Employer's proportionate share of system NPL/(A) at MD \$ 1,608,636

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,576,087

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 799,012

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 411,385

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 17,138
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (26,705)

Employer's Total Pension Expense/(Income) \$ 401,818

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 88,712	\$ 0
Changes of assumptions	\$ 218,230	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 45,603
Changes in proportionate share	\$ 68,920	\$ 30,512
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 69,281
Total (prior to post-MD contributions)	\$ 375,862	\$ 145,396
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 230,466

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 158,776
2 nd Fiscal Year	19,080
3 rd Fiscal Year	31,836
4 th Fiscal Year	21,177
5 th Fiscal Year	(404)
Thereafter	0
Total	\$ 230,466

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.07086270%

Employer's proportionate share at MD 0.06996703%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,734,766

Employer's proportionate share of system NPL/(A) at MD \$ 12,102,621

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,381,273

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,011,391

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,095,070

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (193,048)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (154,450)

Employer's Total Pension Expense/(Income) \$ 2,747,572

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 667,424	\$ 0
Changes of assumptions	\$ 1,641,859	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 343,097
Changes in proportionate share	\$ 15,690	\$ 462,744
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,015	\$ 320,042
Total (prior to post-MD contributions)	\$ 2,340,988	\$ 1,125,883
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,215,105

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 847,277
2 nd Fiscal Year	(101,267)
3 rd Fiscal Year	239,750
4 th Fiscal Year	220,982
5 th Fiscal Year	8,362
Thereafter	0
Total	\$ 1,215,105

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00006210%
Employer's proportionate share at MD 0.00033416%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,407
Employer's proportionate share of system NPL/(A) at MD \$ 57,802

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 92,564
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 28,710

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,782
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (826)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,626

Employer's Total Pension Expense/(Income) \$ 19,582

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,188	\$ 0
Changes of assumptions	\$ 7,841	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,639
Changes in proportionate share	\$ 29,870	\$ 18,456
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,878	\$ 799
Total (prior to post-MD contributions)	\$ 65,777	\$ 20,894
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 44,883

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,341
2 nd Fiscal Year	6,332
3 rd Fiscal Year	12,890
4 th Fiscal Year	12,982
5 th Fiscal Year	2,337
Thereafter	0
Total	\$ 44,883

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00403152%

Employer's proportionate share at MD 0.00374836%

Employer's proportionate share of system NPL/(A) at prior MD \$ 610,722

Employer's proportionate share of system NPL/(A) at MD \$ 648,377

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,038,317

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 322,050

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 165,813

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (43,616)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,978)

Employer's Total Pension Expense/(Income) \$ 113,219

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,756	\$ 0
Changes of assumptions	\$ 87,960	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,381
Changes in proportionate share	\$ 200	\$ 133,828
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,125	\$ 9,396
Total (prior to post-MD contributions)	\$ 125,041	\$ 161,605
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (36,564)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,059
2 nd Fiscal Year	(38,597)
3 rd Fiscal Year	(15,608)
4 th Fiscal Year	3,839
5 th Fiscal Year	(257)
Thereafter	0
Total	\$ (36,564)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00062528%
Employer's proportionate share at MD 0.00058578%

Employer's proportionate share of system NPL/(A) at prior MD \$ 94,722
Employer's proportionate share of system NPL/(A) at MD \$ 101,326

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 162,264
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 50,329

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 25,913
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,446)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,129)

Employer's Total Pension Expense/(Income) \$ 16,338

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,588	\$ 0
Changes of assumptions	\$ 13,746	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,872
Changes in proportionate share	\$ 3,100	\$ 22,377
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 10,784
Total (prior to post-MD contributions)	\$ 22,434	\$ 36,033
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,599)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 802
2 nd Fiscal Year	(8,758)
3 rd Fiscal Year	(5,047)
4 th Fiscal Year	(417)
5 th Fiscal Year	(180)
Thereafter	0
Total	\$ (13,599)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00144906%
Employer's proportionate share at MD 0.00110119%

Employer's proportionate share of system NPL/(A) at prior MD \$ 219,514
Employer's proportionate share of system NPL/(A) at MD \$ 190,479

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 305,036
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 94,611

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 48,712
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,630)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,940)

Employer's Total Pension Expense/(Income) \$ 40,142

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,504	\$ 0
Changes of assumptions	\$ 25,841	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,400
Changes in proportionate share	\$ 2,451	\$ 33,110
Differences between employer contributions and employer's proportionate share of system contributions	\$ 771	\$ 3,709
Total (prior to post-MD contributions)	\$ 39,567	\$ 42,219
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,652)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,634
2 nd Fiscal Year	(6,238)
3 rd Fiscal Year	(2,639)
4 th Fiscal Year	(3,206)
5 th Fiscal Year	(1,202)
Thereafter	0
Total	\$ (2,652)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.08561449%
Employer's proportionate share at MD	0.09124040%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 12,969,468
Employer's proportionate share of system NPL/(A) at MD	\$ 15,782,404
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 25,274,120
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 7,839,146
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 4,036,121
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (428,927)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (55,629)
Employer's Total Pension Expense/(Income)	\$ 3,551,565

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 870,353	\$ 0
Changes of assumptions	\$ 2,141,063	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 447,415
Changes in proportionate share	\$ 547,793	\$ 1,416,341
Differences between employer contributions and employer's proportionate share of system contributions	\$ 123,121	\$ 146,335
Total (prior to post-MD contributions)	\$ 3,682,330	\$ 2,010,091
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,672,239

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,064,738
2 nd Fiscal Year	(161,163)
3 rd Fiscal Year	288,486
4 th Fiscal Year	432,086
5 th Fiscal Year	48,092
Thereafter	0
Total	\$ 1,672,239

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03299445%

Employer's proportionate share at MD 0.04139676%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,998,225

Employer's proportionate share of system NPL/(A) at MD \$ 7,160,648

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,467,143

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,556,705

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,831,232

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 195,434
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (32,060)

Employer's Total Pension Expense/(Income) \$ 1,994,606

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 394,889	\$ 0
Changes of assumptions	\$ 971,424	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 202,997
Changes in proportionate share	\$ 1,067,071	\$ 269,990
Differences between employer contributions and employer's proportionate share of system contributions	\$ 73,762	\$ 165,268
Total (prior to post-MD contributions)	\$ 2,507,146	\$ 638,255
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,868,891

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 855,699
2 nd Fiscal Year	211,469
3 rd Fiscal Year	413,954
4 th Fiscal Year	343,865
5 th Fiscal Year	43,903
Thereafter	0
Total	\$ 1,868,891

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00038979%
Employer's proportionate share at MD 0.00043884%

Employer's proportionate share of system NPL/(A) at prior MD \$ 59,048
Employer's proportionate share of system NPL/(A) at MD \$ 75,909

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 121,561
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 37,704

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,413
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,393)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 482

Employer's Total Pension Expense/(Income) \$ 15,502

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,186	\$ 0
Changes of assumptions	\$ 10,298	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,152
Changes in proportionate share	\$ 7,695	\$ 9,705
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,627	\$ 178
Total (prior to post-MD contributions)	\$ 23,806	\$ 12,035
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,771

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,575
2 nd Fiscal Year	1,369
3 rd Fiscal Year	3,585
4 th Fiscal Year	2,888
5 th Fiscal Year	354
Thereafter	0
Total	\$ 11,771

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00004251%
Employer's proportionate share at MD 0.00013189%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,440
Employer's proportionate share of system NPL/(A) at MD \$ 22,814

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 36,534
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,332

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,834
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,861
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 419

Employer's Total Pension Expense/(Income) \$ 9,114

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,258	\$ 0
Changes of assumptions	\$ 3,095	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 647
Changes in proportionate share	\$ 11,184	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,066	\$ 490
Total (prior to post-MD contributions)	\$ 16,603	\$ 1,137
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,466

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,377
2 nd Fiscal Year	3,341
3 rd Fiscal Year	3,657
4 th Fiscal Year	2,666
5 th Fiscal Year	426
Thereafter	0
Total	\$ 15,466

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00230305%

Employer's proportionate share at MD 0.00201663%

Employer's proportionate share of system NPL/(A) at prior MD \$ 348,882

Employer's proportionate share of system NPL/(A) at MD \$ 348,829

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 558,618

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 173,264

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 89,208

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (250)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,195)

Employer's Total Pension Expense/(Income) \$ 87,763

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,237	\$ 0
Changes of assumptions	\$ 47,323	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,889
Changes in proportionate share	\$ 29,564	\$ 33,937
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,617	\$ 8,717
Total (prior to post-MD contributions)	\$ 98,741	\$ 52,543
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 46,198

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 31,282
2 nd Fiscal Year	4,139
3 rd Fiscal Year	10,086
4 th Fiscal Year	1,687
5 th Fiscal Year	(995)
Thereafter	0
Total	\$ 46,198

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00066185%

Employer's proportionate share at MD 0.00080998%

Employer's proportionate share of system NPL/(A) at prior MD \$ 100,262

Employer's proportionate share of system NPL/(A) at MD \$ 140,107

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 224,369

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 69,591

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 35,830

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,560

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,590)

Employer's Total Pension Expense/(Income) \$ 36,800

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,726	\$ 0
Changes of assumptions	\$ 19,007	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,972
Changes in proportionate share	\$ 14,292	\$ 2,934
Differences between employer contributions and employer's proportionate share of system contributions	\$ 273	\$ 5,603
Total (prior to post-MD contributions)	\$ 41,298	\$ 12,509
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 28,789

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,389
2 nd Fiscal Year	2,598
3 rd Fiscal Year	5,753
4 th Fiscal Year	5,388
5 th Fiscal Year	663
Thereafter	0
Total	\$ 28,789

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00476721%

Employer's proportionate share at MD 0.00605626%

Employer's proportionate share of system NPL/(A) at prior MD \$ 722,170

Employer's proportionate share of system NPL/(A) at MD \$ 1,047,588

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,677,619

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 520,339

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 267,905

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,212

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,702)

Employer's Total Pension Expense/(Income) \$ 283,415

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 57,771	\$ 0
Changes of assumptions	\$ 142,117	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 29,698
Changes in proportionate share	\$ 122,690	\$ 22,549
Differences between employer contributions and employer's proportionate share of system contributions	\$ 35,929	\$ 31,339
Total (prior to post-MD contributions)	\$ 358,507	\$ 83,586
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 274,921

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 123,333
2 nd Fiscal Year	37,250
3 rd Fiscal Year	59,180
4 th Fiscal Year	48,821
5 th Fiscal Year	6,337
Thereafter	0
Total	\$ 274,921

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00165356%
Employer's proportionate share at MD 0.00166375%

Employer's proportionate share of system NPL/(A) at prior MD \$ 250,493
Employer's proportionate share of system NPL/(A) at MD \$ 287,789

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 460,868
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 142,945

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 73,598
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 15,391
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,217)

Employer's Total Pension Expense/(Income) \$ 77,772

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,871	\$ 0
Changes of assumptions	\$ 39,042	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,159
Changes in proportionate share	\$ 31,951	\$ 104
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 29,655
Total (prior to post-MD contributions)	\$ 86,864	\$ 37,918
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 48,946

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 31,136
2 nd Fiscal Year	6,608
3 rd Fiscal Year	7,662
4 th Fiscal Year	3,689
5 th Fiscal Year	(149)
Thereafter	0
Total	\$ 48,946

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00881592%

Employer's proportionate share at MD 0.00902696%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,335,496

Employer's proportionate share of system NPL/(A) at MD \$ 1,561,448

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,500,520

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 775,574

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 399,318

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (36,842)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 27,956

Employer's Total Pension Expense/(Income) \$ 390,432

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 86,109	\$ 0
Changes of assumptions	\$ 211,828	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 44,265
Changes in proportionate share	\$ 20,087	\$ 103,262
Differences between employer contributions and employer's proportionate share of system contributions	\$ 61,864	\$ 0
Total (prior to post-MD contributions)	\$ 379,888	\$ 147,527
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 232,361

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 141,662
2 nd Fiscal Year	7,532
3 rd Fiscal Year	36,452
4 th Fiscal Year	42,263
5 th Fiscal Year	4,452
Thereafter	0
Total	\$ 232,361

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01847395%

Employer's proportionate share at MD 0.02044804%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,798,560

Employer's proportionate share of system NPL/(A) at MD \$ 3,537,021

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,664,226

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,756,844

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 904,542

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 129,667

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 31,764

Employer's Total Pension Expense/(Income) \$ 1,065,973

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 195,056	\$ 0
Changes of assumptions	\$ 479,837	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 100,271
Changes in proportionate share	\$ 380,834	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 65,187	\$ 28,144
Total (prior to post-MD contributions)	\$ 1,120,914	\$ 128,415
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 992,499

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 491,086
2 nd Fiscal Year	162,747
3 rd Fiscal Year	193,749
4 th Fiscal Year	130,987
5 th Fiscal Year	13,931
Thereafter	0
Total	\$ 992,499

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00062846%
Employer's proportionate share at MD 0.00028910%

Employer's proportionate share of system NPL/(A) at prior MD \$ 95,203

Employer's proportionate share of system NPL/(A) at MD \$ 50,007

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 80,082
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 24,839

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,789
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,036)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,024

Employer's Total Pension Expense/(Income) \$ 14,777

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,758	\$ 0
Changes of assumptions	\$ 6,784	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,418
Changes in proportionate share	\$ 10,065	\$ 41,310
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,985	\$ 0
Total (prior to post-MD contributions)	\$ 37,592	\$ 42,728
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,136)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,217
2 nd Fiscal Year	(2,629)
3 rd Fiscal Year	(4,060)
4 th Fiscal Year	(4,582)
5 th Fiscal Year	(1,082)
Thereafter	0
Total	\$ (5,136)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00603147%

Employer's proportionate share at MD 0.00590571%

Employer's proportionate share of system NPL/(A) at prior MD \$ 913,688

Employer's proportionate share of system NPL/(A) at MD \$ 1,021,546

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,635,916

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 507,404

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 261,246

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,721)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,124)

Employer's Total Pension Expense/(Income) \$ 244,401

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 56,335	\$ 0
Changes of assumptions	\$ 138,584	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 28,960
Changes in proportionate share	\$ 28,633	\$ 29,321
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,826	\$ 25,779
Total (prior to post-MD contributions)	\$ 227,378	\$ 84,060
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 143,318

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 87,141
2 nd Fiscal Year	7,316
3 rd Fiscal Year	30,393
4 th Fiscal Year	18,253
5 th Fiscal Year	216
Thereafter	0
Total	\$ 143,318

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.65964970%
Employer's proportionate share at MD	0.65675392%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 99,928,241
Employer's proportionate share of system NPL/(A) at MD	\$ 113,602,700
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 181,924,644
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 56,426,645
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 29,052,242
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 275,310
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (1,476,289)
Employer's Total Pension Expense/(Income)	\$ 27,851,263

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,264,854	\$ 0
Changes of assumptions	\$ 15,411,502	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,220,521
Changes in proportionate share	\$ 1,976,055	\$ 1,871,103
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,452,690
Total (prior to post-MD contributions)	\$ 23,652,411	\$ 8,544,314
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,108,097

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,064,742
2 nd Fiscal Year	33,064
3 rd Fiscal Year	2,693,397
4 th Fiscal Year	2,222,438
5 th Fiscal Year	94,456
Thereafter	0
Total	\$ 15,108,097

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01759639%

Employer's proportionate share at MD 0.02228429%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,665,621

Employer's proportionate share of system NPL/(A) at MD \$ 3,854,648

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,172,878

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,914,610

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 985,770

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 133,494
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (17,131)

Employer's Total Pension Expense/(Income) \$ 1,102,133

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 212,572	\$ 0
Changes of assumptions	\$ 522,927	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 109,275
Changes in proportionate share	\$ 633,961	\$ 42,019
Differences between employer contributions and employer's proportionate share of system contributions	\$ 51,545	\$ 91,753
Total (prior to post-MD contributions)	\$ 1,421,005	\$ 243,047
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,177,958

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 500,138
2 nd Fiscal Year	191,575
3 rd Fiscal Year	269,967
4 th Fiscal Year	192,256
5 th Fiscal Year	24,023
Thereafter	0
Total	\$ 1,177,958

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.09214701%

Employer's proportionate share at MD 0.09948634%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,959,058

Employer's proportionate share of system NPL/(A) at MD \$ 17,208,754

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 27,558,293

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,547,616

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,400,889

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (132,587)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (277,377)

Employer's Total Pension Expense/(Income) \$ 3,990,925

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 949,012	\$ 0
Changes of assumptions	\$ 2,334,564	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 487,851
Changes in proportionate share	\$ 698,547	\$ 540,228
Differences between employer contributions and employer's proportionate share of system contributions	\$ 61,993	\$ 571,804
Total (prior to post-MD contributions)	\$ 4,044,116	\$ 1,599,883
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,444,233

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,411,557
2 nd Fiscal Year	56,035
3 rd Fiscal Year	460,794
4 th Fiscal Year	469,919
5 th Fiscal Year	45,928
Thereafter	0
Total	\$ 2,444,233

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02415869%
Employer's proportionate share at MD	0.02242230%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 3,659,723
Employer's proportionate share of system NPL/(A) at MD	\$ 3,878,521
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,211,107
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,926,468
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 991,875
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (130,946)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 28,749
Employer's Total Pension Expense/(Income)	\$ 889,678

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 213,889	\$ 0
Changes of assumptions	\$ 526,166	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 109,952
Changes in proportionate share	\$ 2,151	\$ 402,659
Differences between employer contributions and employer's proportionate share of system contributions	\$ 129,841	\$ 7,023
Total (prior to post-MD contributions)	\$ 872,047	\$ 519,634
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 352,413

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 278,696
2 nd Fiscal Year	(37,831)
3 rd Fiscal Year	54,784
4 th Fiscal Year	56,362
5 th Fiscal Year	401
Thereafter	0
Total	\$ 352,413

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2519: Home Forward

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.14164116%

Employer's proportionate share at MD 0.14322567%

Employer's proportionate share of system NPL/(A) at prior MD \$ 21,456,770

Employer's proportionate share of system NPL/(A) at MD \$ 24,774,611

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 39,674,341

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,305,589

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,335,747

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (259,449)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (257,228)

Employer's Total Pension Expense/(Income) \$ 5,819,070

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,366,247	\$ 0
Changes of assumptions	\$ 3,360,959	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 702,335
Changes in proportionate share	\$ 209,844	\$ 945,842
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 534,639
Total (prior to post-MD contributions)	\$ 4,937,050	\$ 2,182,816
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,754,234

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,959,094
2 nd Fiscal Year	(149,893)
3 rd Fiscal Year	406,509
4 th Fiscal Year	503,161
5 th Fiscal Year	35,362
Thereafter	0
Total	\$ 2,754,234

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00995832%
Employer's proportionate share at MD	0.02539118%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,508,554
Employer's proportionate share of system NPL/(A) at MD	\$ 4,392,066
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,033,504
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,181,546
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,123,207
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (568,793)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (2,341)
Employer's Total Pension Expense/(Income)	\$ 552,073

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 242,209	\$ 0
Changes of assumptions	\$ 595,834	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 124,511
Changes in proportionate share	\$ 1,468,878	\$ 2,895,141
Differences between employer contributions and employer's proportionate share of system contributions	\$ 77,415	\$ 120,953
Total (prior to post-MD contributions)	\$ 2,384,336	\$ 3,140,605
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (756,269)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (142,131)
2 nd Fiscal Year	(512,961)
3 rd Fiscal Year	(425,286)
4 th Fiscal Year	251,970
5 th Fiscal Year	72,140
Thereafter	0
Total	\$ (756,269)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.12147563%
Employer's proportionate share at MD	0.12499561%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 18,401,958
Employer's proportionate share of system NPL/(A) at MD	\$ 21,621,247
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 34,624,509
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 10,739,308

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 5,529,320
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 165,658
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (22,641)
Employer's Total Pension Expense/(Income)	\$ 5,672,337

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,192,348	\$ 0
Changes of assumptions	\$ 2,933,169	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 612,940
Changes in proportionate share	\$ 917,673	\$ 297,113
Differences between employer contributions and employer's proportionate share of system contributions	\$ 242,317	\$ 284,579
Total (prior to post-MD contributions)	\$ 5,285,507	\$ 1,194,632
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,090,875

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,316,920
2 nd Fiscal Year	375,604
3 rd Fiscal Year	788,235
4 th Fiscal Year	568,093
5 th Fiscal Year	42,022
Thereafter	0
Total	\$ 4,090,875

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03691216%

Employer's proportionate share at MD 0.04192586%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,591,706

Employer's proportionate share of system NPL/(A) at MD \$ 7,252,170

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,613,706

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,602,164

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,854,637

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 945

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 56,523

Employer's Total Pension Expense/(Income) \$ 1,912,105

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 399,936	\$ 0
Changes of assumptions	\$ 983,840	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 205,592
Changes in proportionate share	\$ 477,198	\$ 197,732
Differences between employer contributions and employer's proportionate share of system contributions	\$ 196,645	\$ 134,431
Total (prior to post-MD contributions)	\$ 2,057,619	\$ 537,755
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,519,864

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 770,898
2 nd Fiscal Year	163,417
3 rd Fiscal Year	299,424
4 th Fiscal Year	256,756
5 th Fiscal Year	29,369
Thereafter	0
Total	\$ 1,519,864

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01968243%

Employer's proportionate share at MD 0.01515091%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,981,629

Employer's proportionate share of system NPL/(A) at MD \$ 2,620,745

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,196,890

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,301,728

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 670,217

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (239,253)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 399,060

Employer's Total Pension Expense/(Income) \$ 830,024

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 144,526	\$ 0
Changes of assumptions	\$ 355,534	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 74,295
Changes in proportionate share	\$ 17,508	\$ 796,842
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,664,579	\$ 2,905
Total (prior to post-MD contributions)	\$ 2,182,147	\$ 874,042
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,308,105

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 417,597
2 nd Fiscal Year	222,517
3 rd Fiscal Year	278,385
4 th Fiscal Year	328,480
5 th Fiscal Year	61,125
Thereafter	0
Total	\$ 1,308,105

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04414492%

Employer's proportionate share at MD 0.05098787%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,687,374

Employer's proportionate share of system NPL/(A) at MD \$ 8,819,680

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,123,936

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,380,750

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,255,505

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 94,798
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (48,340)

Employer's Total Pension Expense/(Income) \$ 2,301,963

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 486,379	\$ 0
Changes of assumptions	\$ 1,196,490	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 250,029
Changes in proportionate share	\$ 656,839	\$ 165,784
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,038	\$ 173,478
Total (prior to post-MD contributions)	\$ 2,371,746	\$ 589,291
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,782,455

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 898,911
2 nd Fiscal Year	156,848
3 rd Fiscal Year	359,258
4 th Fiscal Year	328,210
5 th Fiscal Year	39,229
Thereafter	0
Total	\$ 1,782,455

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00150996%
Employer's proportionate share at MD 0.00091476%

Employer's proportionate share of system NPL/(A) at prior MD \$ 228,739
Employer's proportionate share of system NPL/(A) at MD \$ 158,232

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 253,394
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 78,594

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 40,465
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,022)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,154

Employer's Total Pension Expense/(Income) \$ 31,597

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,726	\$ 0
Changes of assumptions	\$ 21,466	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,486
Changes in proportionate share	\$ 17,329	\$ 80,242
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,034	\$ 0
Total (prior to post-MD contributions)	\$ 59,555	\$ 84,728
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (25,173)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,526
2 nd Fiscal Year	(8,347)
3 rd Fiscal Year	(10,736)
4 th Fiscal Year	(9,467)
5 th Fiscal Year	(2,149)
Thereafter	0
Total	\$ (25,173)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00302112%

Employer's proportionate share at MD 0.00323775%

Employer's proportionate share of system NPL/(A) at prior MD \$ 457,660

Employer's proportionate share of system NPL/(A) at MD \$ 560,053

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 896,876

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 278,179

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 143,225

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (19,493)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (46,540)

Employer's Total Pension Expense/(Income) \$ 77,192

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,885	\$ 0
Changes of assumptions	\$ 75,978	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,877
Changes in proportionate share	\$ 20,619	\$ 50,005
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 98,498
Total (prior to post-MD contributions)	\$ 127,482	\$ 164,380
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (36,898)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,382)
2 nd Fiscal Year	(33,244)
3 rd Fiscal Year	(7,092)
4 th Fiscal Year	4,976
5 th Fiscal Year	(156)
Thereafter	0
Total	\$ (36,898)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03311952%

Employer's proportionate share at MD 0.03459219%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,017,171

Employer's proportionate share of system NPL/(A) at MD \$ 5,983,620

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,582,237

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,972,074

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,530,224

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (69,965)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 48,378

Employer's Total Pension Expense/(Income) \$ 1,508,637

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 329,979	\$ 0
Changes of assumptions	\$ 811,746	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 169,630
Changes in proportionate share	\$ 145,632	\$ 287,717
Differences between employer contributions and employer's proportionate share of system contributions	\$ 206,270	\$ 8,400
Total (prior to post-MD contributions)	\$ 1,493,627	\$ 465,747
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,027,880

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 565,359
2 nd Fiscal Year	66,543
3 rd Fiscal Year	184,258
4 th Fiscal Year	189,873
5 th Fiscal Year	21,848
Thereafter	0
Total	\$ 1,027,880

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01553603%

Employer's proportionate share at MD 0.01439042%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,353,504

Employer's proportionate share of system NPL/(A) at MD \$ 2,489,198

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,986,230

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,236,389

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 636,576

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (183,172)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 74,553

Employer's Total Pension Expense/(Income) \$ 527,957

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 137,272	\$ 0
Changes of assumptions	\$ 337,688	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 70,566
Changes in proportionate share	\$ 0	\$ 414,380
Differences between employer contributions and employer's proportionate share of system contributions	\$ 185,267	\$ 0
Total (prior to post-MD contributions)	\$ 660,227	\$ 484,946
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 175,281

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 128,494
2 nd Fiscal Year	(44,119)
3 rd Fiscal Year	40,716
4 th Fiscal Year	47,611
5 th Fiscal Year	2,579
Thereafter	0
Total	\$ 175,281

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 789

Employer's Total Pension Expense/(Income) \$ 789

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 319	\$ 0
Total (prior to post-MD contributions)	\$ 319	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 319

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 234
2 nd Fiscal Year	38
3 rd Fiscal Year	38
4 th Fiscal Year	9
5 th Fiscal Year	0
Thereafter	0
Total	\$ 319

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00383660%

Employer's proportionate share at MD 0.00345138%

Employer's proportionate share of system NPL/(A) at prior MD \$ 581,194

Employer's proportionate share of system NPL/(A) at MD \$ 597,006

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 956,052

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 296,534

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 152,676

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,243)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,370

Employer's Total Pension Expense/(Income) \$ 147,803

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,923	\$ 0
Changes of assumptions	\$ 80,991	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,925
Changes in proportionate share	\$ 111,200	\$ 115,961
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,307	\$ 17,301
Total (prior to post-MD contributions)	\$ 238,421	\$ 150,187
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 88,234

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 50,822
2 nd Fiscal Year	(1,381)
3 rd Fiscal Year	30,453
4 th Fiscal Year	9,555
5 th Fiscal Year	(1,215)
Thereafter	0
Total	\$ 88,234

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00312131%
Employer's proportionate share at MD 0.00311628%

Employer's proportionate share of system NPL/(A) at prior MD \$ 472,837
Employer's proportionate share of system NPL/(A) at MD \$ 539,042

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 863,228
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 267,743

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 137,852
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,151
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,907)

Employer's Total Pension Expense/(Income) \$ 130,096

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 29,727	\$ 0
Changes of assumptions	\$ 73,127	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,281
Changes in proportionate share	\$ 60,701	\$ 36,066
Differences between employer contributions and employer's proportionate share of system contributions	\$ 543	\$ 26,805
Total (prior to post-MD contributions)	\$ 164,098	\$ 78,152
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 85,946

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 45,235
2 nd Fiscal Year	3,354
3 rd Fiscal Year	24,670
4 th Fiscal Year	12,483
5 th Fiscal Year	204
Thereafter	0
Total	\$ 85,946

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00156851%
Employer's proportionate share at MD	0.00194198%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 237,609
Employer's proportionate share of system NPL/(A) at MD	\$ 335,916
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 537,940
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 166,850
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 85,906
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (1,485)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (4,372)
Employer's Total Pension Expense/(Income)	\$ 80,049

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,525	\$ 0
Changes of assumptions	\$ 45,571	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,523
Changes in proportionate share	\$ 82,733	\$ 59,418
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,224	\$ 10,476
Total (prior to post-MD contributions)	\$ 150,053	\$ 79,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 70,636

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 26,325
2 nd Fiscal Year	14,254
3 rd Fiscal Year	14,694
4 th Fiscal Year	13,388
5 th Fiscal Year	1,975
Thereafter	0
Total	\$ 70,636

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00591105%
Employer's proportionate share at MD 0.00647465%

Employer's proportionate share of system NPL/(A) at prior MD \$ 895,446
Employer's proportionate share of system NPL/(A) at MD \$ 1,119,959

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,793,516
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 556,286

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 286,413
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,420)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,466

Employer's Total Pension Expense/(Income) \$ 292,459

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 61,762	\$ 0
Changes of assumptions	\$ 151,935	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 31,750
Changes in proportionate share	\$ 54,624	\$ 22,936
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,861	\$ 1,860
Total (prior to post-MD contributions)	\$ 301,182	\$ 56,546
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 244,636

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 116,805
2 nd Fiscal Year	28,575
3 rd Fiscal Year	52,370
4 th Fiscal Year	42,058
5 th Fiscal Year	4,829
Thereafter	0
Total	\$ 244,636

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.07462712%

Employer's proportionate share at MD 0.07183965%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,305,026

Employer's proportionate share of system NPL/(A) at MD \$ 12,426,539

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,900,000

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,172,282

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,177,907

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (208,732)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (68,625)

Employer's Total Pension Expense/(Income) \$ 2,900,550

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 685,287	\$ 0
Changes of assumptions	\$ 1,685,802	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 352,280
Changes in proportionate share	\$ 14,117	\$ 798,436
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,044	\$ 188,650
Total (prior to post-MD contributions)	\$ 2,399,250	\$ 1,339,366
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,059,884

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 920,209
2 nd Fiscal Year	(145,875)
3 rd Fiscal Year	109,785
4 th Fiscal Year	172,630
5 th Fiscal Year	3,135
Thereafter	0
Total	\$ 1,059,884

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01046768%

Employer's proportionate share at MD 0.01098828%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,585,716

Employer's proportionate share of system NPL/(A) at MD \$ 1,900,709

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,043,817

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 944,085

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 486,079

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,091

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,434

Employer's Total Pension Expense/(Income) \$ 507,604

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 104,819	\$ 0
Changes of assumptions	\$ 257,853	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 53,883
Changes in proportionate share	\$ 94,836	\$ 83,073
Differences between employer contributions and employer's proportionate share of system contributions	\$ 38,748	\$ 1,014
Total (prior to post-MD contributions)	\$ 496,256	\$ 137,970
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 358,286

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 198,283
2 nd Fiscal Year	36,388
3 rd Fiscal Year	61,913
4 th Fiscal Year	55,803
5 th Fiscal Year	5,899
Thereafter	0
Total	\$ 358,286

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00250576%

Employer's proportionate share at MD 0.00193371%

Employer's proportionate share of system NPL/(A) at prior MD \$ 379,590

Employer's proportionate share of system NPL/(A) at MD \$ 334,486

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 535,649

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 166,139

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 85,540

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (54,461)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 32,592

Employer's Total Pension Expense/(Income) \$ 63,671

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,446	\$ 0
Changes of assumptions	\$ 45,377	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,482
Changes in proportionate share	\$ 0	\$ 139,510
Differences between employer contributions and employer's proportionate share of system contributions	\$ 69,818	\$ 0
Total (prior to post-MD contributions)	\$ 133,641	\$ 148,992
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,351)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,757
2 nd Fiscal Year	(18,795)
3 rd Fiscal Year	(1,969)
4 th Fiscal Year	519
5 th Fiscal Year	(864)
Thereafter	0
Total	\$ (15,351)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01224134%

Employer's proportionate share at MD 0.01356959%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,854,402

Employer's proportionate share of system NPL/(A) at MD \$ 2,347,214

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,758,855

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,165,865

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 600,266

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 17,836

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,887

Employer's Total Pension Expense/(Income) \$ 638,989

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 129,442	\$ 0
Changes of assumptions	\$ 318,426	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 66,541
Changes in proportionate share	\$ 163,180	\$ 24,208
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43,812	\$ 0
Total (prior to post-MD contributions)	\$ 654,860	\$ 90,749
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 564,111

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 272,814
2 nd Fiscal Year	79,042
3 rd Fiscal Year	113,219
4 th Fiscal Year	88,712
5 th Fiscal Year	10,323
Thereafter	0
Total	\$ 564,111

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01120634%

Employer's proportionate share at MD 0.01142388%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,697,613

Employer's proportionate share of system NPL/(A) at MD \$ 1,976,058

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,164,481

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 981,511

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 505,348

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (75,971)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 63,104

Employer's Total Pension Expense/(Income) \$ 492,481

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 108,974	\$ 0
Changes of assumptions	\$ 268,075	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 56,019
Changes in proportionate share	\$ 29,233	\$ 160,315
Differences between employer contributions and employer's proportionate share of system contributions	\$ 102,072	\$ 0
Total (prior to post-MD contributions)	\$ 508,354	\$ 216,334
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 292,020

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 160,835
2 nd Fiscal Year	16,435
3 rd Fiscal Year	56,839
4 th Fiscal Year	52,788
5 th Fiscal Year	5,122
Thereafter	0
Total	\$ 292,020

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00221519%
Employer's proportionate share at MD	0.00226385%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 335,572
Employer's proportionate share of system NPL/(A) at MD	\$ 391,592
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 627,100
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 194,504
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 100,144
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (5,948)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 9,439
Employer's Total Pension Expense/(Income)	\$ 103,635

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,595	\$ 0
Changes of assumptions	\$ 53,124	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,101
Changes in proportionate share	\$ 4,890	\$ 16,685
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,508	\$ 8
Total (prior to post-MD contributions)	\$ 103,117	\$ 27,794
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 75,323

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 40,673
2 nd Fiscal Year	7,027
3 rd Fiscal Year	14,671
4 th Fiscal Year	11,806
5 th Fiscal Year	1,146
Thereafter	0
Total	\$ 75,323

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00094757%

Employer's proportionate share at MD 0.00104551%

Employer's proportionate share of system NPL/(A) at prior MD \$ 143,544

Employer's proportionate share of system NPL/(A) at MD \$ 180,848

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 289,612

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 89,828

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 46,249

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,911

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 204

Employer's Total Pension Expense/(Income) \$ 54,364

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,973	\$ 0
Changes of assumptions	\$ 24,534	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,127
Changes in proportionate share	\$ 26,995	\$ 124
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,176	\$ 2,651
Total (prior to post-MD contributions)	\$ 62,678	\$ 7,902
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 54,776

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 25,185
2 nd Fiscal Year	9,351
3 rd Fiscal Year	12,539
4 th Fiscal Year	7,059
5 th Fiscal Year	642
Thereafter	0
Total	\$ 54,776

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04497503%

Employer's proportionate share at MD 0.04830677%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,813,125

Employer's proportionate share of system NPL/(A) at MD \$ 8,355,914

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,381,255

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,150,396

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,136,904

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 96,314

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (124,607)

Employer's Total Pension Expense/(Income) \$ 2,108,611

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 460,804	\$ 0
Changes of assumptions	\$ 1,133,575	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 236,882
Changes in proportionate share	\$ 561,522	\$ 92,375
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 306,830
Total (prior to post-MD contributions)	\$ 2,155,901	\$ 636,087
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,519,814

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 812,536
2 nd Fiscal Year	156,918
3 rd Fiscal Year	299,695
4 th Fiscal Year	230,255
5 th Fiscal Year	20,411
Thereafter	0
Total	\$ 1,519,814

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01000102%

Employer's proportionate share at MD 0.01380205%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,515,023

Employer's proportionate share of system NPL/(A) at MD \$ 2,387,424

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,823,248

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,185,837

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 610,549

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 181,516
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (82,226)

Employer's Total Pension Expense/(Income) \$ 709,839

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 131,659	\$ 0
Changes of assumptions	\$ 323,881	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 67,681
Changes in proportionate share	\$ 558,310	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 230,501
Total (prior to post-MD contributions)	\$ 1,013,850	\$ 298,182
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 715,668

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 327,290
2 nd Fiscal Year	114,660
3 rd Fiscal Year	144,467
4 th Fiscal Year	114,200
5 th Fiscal Year	15,053
Thereafter	0
Total	\$ 715,668

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03000636%

Employer's proportionate share at MD 0.03794245%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,545,568

Employer's proportionate share of system NPL/(A) at MD \$ 6,563,135

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,510,279

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,259,920

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,678,427

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 179,314
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (19,582)

Employer's Total Pension Expense/(Income) \$ 1,838,159

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 361,938	\$ 0
Changes of assumptions	\$ 890,364	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 186,058
Changes in proportionate share	\$ 909,761	\$ 183,796
Differences between employer contributions and employer's proportionate share of system contributions	\$ 76,086	\$ 133,880
Total (prior to post-MD contributions)	\$ 2,238,149	\$ 503,734
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,734,415

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 792,145
2 nd Fiscal Year	250,372
3 rd Fiscal Year	345,154
4 th Fiscal Year	304,939
5 th Fiscal Year	41,804
Thereafter	0
Total	\$ 1,734,415

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00320950%

Employer's proportionate share at MD 0.00346774%

Employer's proportionate share of system NPL/(A) at prior MD \$ 486,197

Employer's proportionate share of system NPL/(A) at MD \$ 599,836

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 960,584

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 297,939

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 153,399

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,148
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,651)

Employer's Total Pension Expense/(Income) \$ 151,896

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,079	\$ 0
Changes of assumptions	\$ 81,375	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,005
Changes in proportionate share	\$ 35,185	\$ 15,189
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,155	\$ 16,782
Total (prior to post-MD contributions)	\$ 156,794	\$ 48,976
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 107,818

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 57,883
2 nd Fiscal Year	10,357
3 rd Fiscal Year	21,098
4 th Fiscal Year	16,909
5 th Fiscal Year	1,572
Thereafter	0
Total	\$ 107,818

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2562: Wy'East Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00050111%

Employer's proportionate share at MD 0.00054344%

Employer's proportionate share of system NPL/(A) at prior MD \$ 75,912

Employer's proportionate share of system NPL/(A) at MD \$ 94,002

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 150,536

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 46,691

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 24,040

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,089)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,603

Employer's Total Pension Expense/(Income) \$ 19,554

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,184	\$ 0
Changes of assumptions	\$ 12,752	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,665
Changes in proportionate share	\$ 4,382	\$ 25,973
Differences between employer contributions and employer's proportionate share of system contributions	\$ 39,704	\$ 281
Total (prior to post-MD contributions)	\$ 62,022	\$ 28,919
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 33,103

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,525
2 nd Fiscal Year	7,268
3 rd Fiscal Year	12,042
4 th Fiscal Year	8,073
5 th Fiscal Year	1,196
Thereafter	0
Total	\$ 33,103

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01995933%

Employer's proportionate share at MD 0.02015709%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,023,576

Employer's proportionate share of system NPL/(A) at MD \$ 3,486,694

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,583,631

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,731,846

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 891,671

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,761)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,377

Employer's Total Pension Expense/(Income) \$ 890,287

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 192,281	\$ 0
Changes of assumptions	\$ 473,010	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 98,844
Changes in proportionate share	\$ 49,003	\$ 40,738
Differences between employer contributions and employer's proportionate share of system contributions	\$ 55,121	\$ 87,201
Total (prior to post-MD contributions)	\$ 769,415	\$ 226,783
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 542,632

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 332,665
2 nd Fiscal Year	33,073
3 rd Fiscal Year	102,527
4 th Fiscal Year	71,316
5 th Fiscal Year	3,050
Thereafter	0
Total	\$ 542,632

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00450898%

Employer's proportionate share at MD 0.00423344%

Employer's proportionate share of system NPL/(A) at prior MD \$ 683,051

Employer's proportionate share of system NPL/(A) at MD \$ 732,284

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,172,687

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 363,727

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 187,271

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 25,069

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,525)

Employer's Total Pension Expense/(Income) \$ 197,815

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 40,383	\$ 0
Changes of assumptions	\$ 99,343	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,759
Changes in proportionate share	\$ 50,360	\$ 31,633
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,754	\$ 27,778
Total (prior to post-MD contributions)	\$ 203,840	\$ 80,170
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 123,670

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 78,823
2 nd Fiscal Year	6,683
3 rd Fiscal Year	21,807
4 th Fiscal Year	15,643
5 th Fiscal Year	713
Thereafter	0
Total	\$ 123,670

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00131380%

Employer's proportionate share at MD 0.00038755%

Employer's proportionate share of system NPL/(A) at prior MD \$ 199,023

Employer's proportionate share of system NPL/(A) at MD \$ 67,037

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 107,354

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 33,297

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,144

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (42,839)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,051

Employer's Total Pension Expense/(Income) \$ (19,644)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,697	\$ 0
Changes of assumptions	\$ 9,094	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,900
Changes in proportionate share	\$ 0	\$ 152,140
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,491	\$ 193
Total (prior to post-MD contributions)	\$ 33,282	\$ 154,233
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (120,951)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (29,929)
2 nd Fiscal Year	(35,049)
3 rd Fiscal Year	(33,042)
4 th Fiscal Year	(19,508)
5 th Fiscal Year	(3,424)
Thereafter	0
Total	\$ (120,951)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01482870%

Employer's proportionate share at MD 0.01628331%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,246,353

Employer's proportionate share of system NPL/(A) at MD \$ 2,816,623

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,510,571

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,399,021

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 720,310

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 93,324

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 74,949

Employer's Total Pension Expense/(Income) \$ 888,583

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 155,328	\$ 0
Changes of assumptions	\$ 382,107	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 79,848
Changes in proportionate share	\$ 261,797	\$ 50,178
Differences between employer contributions and employer's proportionate share of system contributions	\$ 171,859	\$ 0
Total (prior to post-MD contributions)	\$ 971,091	\$ 130,026
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 841,065

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 432,603
2 nd Fiscal Year	135,224
3 rd Fiscal Year	144,098
4 th Fiscal Year	114,886
5 th Fiscal Year	14,254
Thereafter	0
Total	\$ 841,065

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02395770%

Employer's proportionate share at MD 0.02117789%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,629,276

Employer's proportionate share of system NPL/(A) at MD \$ 3,663,268

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,866,398

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,819,551

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 936,828

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (284,595)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 43,193

Employer's Total Pension Expense/(Income) \$ 695,426

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 202,018	\$ 0
Changes of assumptions	\$ 496,964	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 103,850
Changes in proportionate share	\$ 8,457	\$ 852,333
Differences between employer contributions and employer's proportionate share of system contributions	\$ 117,028	\$ 48,448
Total (prior to post-MD contributions)	\$ 824,467	\$ 1,004,631
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (180,164)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 129,048
2 nd Fiscal Year	(167,836)
3 rd Fiscal Year	(115,713)
4 th Fiscal Year	(17,466)
5 th Fiscal Year	(8,196)
Thereafter	0
Total	\$ (180,164)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00296931%
Employer's proportionate share at MD 0.00238058%

Employer's proportionate share of system NPL/(A) at prior MD \$ 449,811
Employer's proportionate share of system NPL/(A) at MD \$ 411,783

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 659,434
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 204,533

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 105,308
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (30,570)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 28,043

Employer's Total Pension Expense/(Income) \$ 102,781

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,709	\$ 0
Changes of assumptions	\$ 55,863	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,674
Changes in proportionate share	\$ 4,054	\$ 106,306
Differences between employer contributions and employer's proportionate share of system contributions	\$ 89,021	\$ 0
Total (prior to post-MD contributions)	\$ 171,647	\$ 117,980
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 53,667

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 37,182
2 nd Fiscal Year	(2,561)
3 rd Fiscal Year	9,888
4 th Fiscal Year	8,739
5 th Fiscal Year	419
Thereafter	0
Total	\$ 53,667

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00407845%
Employer's proportionate share at MD 0.00482259%

Employer's proportionate share of system NPL/(A) at prior MD \$ 617,831
Employer's proportionate share of system NPL/(A) at MD \$ 834,193

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,335,885
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 414,345

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 213,333
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 30,744
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (59)

Employer's Total Pension Expense/(Income) \$ 244,018

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 46,003	\$ 0
Changes of assumptions	\$ 113,168	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,649
Changes in proportionate share	\$ 116,725	\$ 3,263
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,974	\$ 4,535
Total (prior to post-MD contributions)	\$ 282,870	\$ 31,447
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 251,423

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 117,394
2 nd Fiscal Year	39,687
3 rd Fiscal Year	51,584
4 th Fiscal Year	38,102
5 th Fiscal Year	4,657
Thereafter	0
Total	\$ 251,423

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00504267%

Employer's proportionate share at MD 0.00267086%

Employer's proportionate share of system NPL/(A) at prior MD \$ 763,898

Employer's proportionate share of system NPL/(A) at MD \$ 461,995

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 739,844

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 229,474

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 118,148

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (67,788)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,228)

Employer's Total Pension Expense/(Income) \$ 41,132

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,478	\$ 0
Changes of assumptions	\$ 62,675	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,097
Changes in proportionate share	\$ 154,760	\$ 317,373
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,095	\$ 46,308
Total (prior to post-MD contributions)	\$ 258,008	\$ 376,778
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (118,770)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (30,869)
2 nd Fiscal Year	(22,674)
3 rd Fiscal Year	(9,153)
4 th Fiscal Year	(44,471)
5 th Fiscal Year	(11,605)
Thereafter	0
Total	\$ (118,770)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00079926%

Employer's proportionate share at MD 0.00241001%

Employer's proportionate share of system NPL/(A) at prior MD \$ 121,077

Employer's proportionate share of system NPL/(A) at MD \$ 416,874

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 667,587

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 207,062

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 106,609

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,987

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,893

Employer's Total Pension Expense/(Income) \$ 116,489

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,989	\$ 0
Changes of assumptions	\$ 56,554	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,818
Changes in proportionate share	\$ 163,833	\$ 91,465
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,376	\$ 10,929
Total (prior to post-MD contributions)	\$ 265,752	\$ 114,212
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 151,540

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 52,018
2 nd Fiscal Year	13,341
3 rd Fiscal Year	34,340
4 th Fiscal Year	44,014
5 th Fiscal Year	7,827
Thereafter	0
Total	\$ 151,540

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00449205%
Employer's proportionate share at MD 0.00439664%

Employer's proportionate share of system NPL/(A) at prior MD \$ 680,486
Employer's proportionate share of system NPL/(A) at MD \$ 760,513

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,217,895
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 377,748

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 194,490
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,233
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,039)

Employer's Total Pension Expense/(Income) \$ 192,684

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,940	\$ 0
Changes of assumptions	\$ 103,172	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,560
Changes in proportionate share	\$ 25,696	\$ 20,519
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,250	\$ 18,695
Total (prior to post-MD contributions)	\$ 177,058	\$ 60,774
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 116,284

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 71,679
2 nd Fiscal Year	6,801
3 rd Fiscal Year	23,139
4 th Fiscal Year	14,355
5 th Fiscal Year	310
Thereafter	0
Total	\$ 116,284

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01072298%

Employer's proportionate share at MD 0.01260214%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,624,390

Employer's proportionate share of system NPL/(A) at MD \$ 2,179,868

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,490,866

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,082,744

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 557,470

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 138,072
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,480)

Employer's Total Pension Expense/(Income) \$ 690,062

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 120,213	\$ 0
Changes of assumptions	\$ 295,724	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 61,797
Changes in proportionate share	\$ 458,979	\$ 8,423
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,156	\$ 45,012
Total (prior to post-MD contributions)	\$ 890,072	\$ 115,232
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 774,840

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 343,114
2 nd Fiscal Year	142,667
3 rd Fiscal Year	178,041
4 th Fiscal Year	100,721
5 th Fiscal Year	10,298
Thereafter	0
Total	\$ 774,840

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02732432%

Employer's proportionate share at MD 0.02757285%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,139,275

Employer's proportionate share of system NPL/(A) at MD \$ 4,769,443

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,637,839

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,368,990

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,219,716

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 44,300
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (18,412)

Employer's Total Pension Expense/(Income) \$ 1,245,604

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 263,021	\$ 0
Changes of assumptions	\$ 647,029	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 135,209
Changes in proportionate share	\$ 327,169	\$ 106,948
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,151	\$ 58,668
Total (prior to post-MD contributions)	\$ 1,262,370	\$ 300,825
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 961,545

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 497,947
2 nd Fiscal Year	105,580
3 rd Fiscal Year	221,770
4 th Fiscal Year	128,699
5 th Fiscal Year	7,550
Thereafter	0
Total	\$ 961,545

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04684115%
Employer's proportionate share at MD	0.05857646%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 7,095,817
Employer's proportionate share of system NPL/(A) at MD	\$ 10,132,325
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 16,226,019
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 5,032,742
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,591,195
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (79,977)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 411,862
Employer's Total Pension Expense/(Income)	\$ 2,923,080

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 558,768	\$ 0
Changes of assumptions	\$ 1,374,565	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 287,241
Changes in proportionate share	\$ 1,123,650	\$ 834,246
Differences between employer contributions and employer's proportionate share of system contributions	\$ 637,449	\$ 3,935
Total (prior to post-MD contributions)	\$ 3,694,432	\$ 1,125,422
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,569,010

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,132,008
2 nd Fiscal Year	316,340
3 rd Fiscal Year	508,100
4 th Fiscal Year	532,296
5 th Fiscal Year	80,266
Thereafter	0
Total	\$ 2,569,010

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00268032%

Employer's proportionate share at MD 0.00302644%

Employer's proportionate share of system NPL/(A) at prior MD \$ 406,033

Employer's proportionate share of system NPL/(A) at MD \$ 523,502

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 838,341

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 260,024

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 133,878

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,852)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,225)

Employer's Total Pension Expense/(Income) \$ 120,801

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 28,870	\$ 0
Changes of assumptions	\$ 71,019	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,841
Changes in proportionate share	\$ 34,630	\$ 32,222
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 20,520
Total (prior to post-MD contributions)	\$ 134,519	\$ 67,583
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 66,936

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 37,775
2 nd Fiscal Year	(2,842)
3 rd Fiscal Year	13,787
4 th Fiscal Year	16,359
5 th Fiscal Year	1,857
Thereafter	0
Total	\$ 66,936

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00695339%

Employer's proportionate share at MD 0.00775494%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,053,347

Employer's proportionate share of system NPL/(A) at MD \$ 1,341,419

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,148,163

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 666,285

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 343,048

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,721)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,936

Employer's Total Pension Expense/(Income) \$ 353,263

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 73,975	\$ 0
Changes of assumptions	\$ 181,979	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 38,028
Changes in proportionate share	\$ 77,246	\$ 31,069
Differences between employer contributions and employer's proportionate share of system contributions	\$ 52,419	\$ 2,146
Total (prior to post-MD contributions)	\$ 385,619	\$ 71,243
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 314,376

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 144,410
2 nd Fiscal Year	41,008
3 rd Fiscal Year	68,653
4 th Fiscal Year	53,903
5 th Fiscal Year	6,402
Thereafter	0
Total	\$ 314,376

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00346975%

Employer's proportionate share at MD 0.00375347%

Employer's proportionate share of system NPL/(A) at prior MD \$ 525,621

Employer's proportionate share of system NPL/(A) at MD \$ 649,260

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,039,733

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 322,489

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 166,039

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,098

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,934

Employer's Total Pension Expense/(Income) \$ 186,071

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,805	\$ 0
Changes of assumptions	\$ 88,080	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,406
Changes in proportionate share	\$ 31,179	\$ 14,803
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,264	\$ 0
Total (prior to post-MD contributions)	\$ 187,328	\$ 33,209
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 154,119

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 80,021
2 nd Fiscal Year	18,762
3 rd Fiscal Year	28,742
4 th Fiscal Year	23,848
5 th Fiscal Year	2,745
Thereafter	0
Total	\$ 154,119

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00263301%

Employer's proportionate share at MD 0.00325523%

Employer's proportionate share of system NPL/(A) at prior MD \$ 398,866

Employer's proportionate share of system NPL/(A) at MD \$ 563,077

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 901,718

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 279,681

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 143,999

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 15,267

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,175)

Employer's Total Pension Expense/(Income) \$ 149,091

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 31,052	\$ 0
Changes of assumptions	\$ 76,388	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,963
Changes in proportionate share	\$ 118,386	\$ 32,180
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,867	\$ 32,553
Total (prior to post-MD contributions)	\$ 228,693	\$ 80,696
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 147,997

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 60,161
2 nd Fiscal Year	20,583
3 rd Fiscal Year	39,416
4 th Fiscal Year	25,161
5 th Fiscal Year	2,676
Thereafter	0
Total	\$ 147,997

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01157801%

Employer's proportionate share at MD 0.01300859%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,753,916

Employer's proportionate share of system NPL/(A) at MD \$ 2,250,175

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,603,455

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,117,665

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 575,449

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 90,812
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,572)

Employer's Total Pension Expense/(Income) \$ 654,689

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 124,090	\$ 0
Changes of assumptions	\$ 305,262	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 63,790
Changes in proportionate share	\$ 267,322	\$ 46,480
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,133	\$ 33,868
Total (prior to post-MD contributions)	\$ 701,807	\$ 144,138
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 557,669

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 291,705
2 nd Fiscal Year	62,507
3 rd Fiscal Year	108,294
4 th Fiscal Year	85,700
5 th Fiscal Year	9,461
Thereafter	0
Total	\$ 557,669

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00554739%

Employer's proportionate share at MD 0.00628503%

Employer's proportionate share of system NPL/(A) at prior MD \$ 840,357

Employer's proportionate share of system NPL/(A) at MD \$ 1,087,160

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,740,990

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 539,994

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 278,025

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (13,267)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,839

Employer's Total Pension Expense/(Income) \$ 285,597

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 59,954	\$ 0
Changes of assumptions	\$ 147,486	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,820
Changes in proportionate share	\$ 115,442	\$ 97,295
Differences between employer contributions and employer's proportionate share of system contributions	\$ 56,829	\$ 300
Total (prior to post-MD contributions)	\$ 379,711	\$ 128,415
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 251,296

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 110,031
2 nd Fiscal Year	19,746
3 rd Fiscal Year	63,741
4 th Fiscal Year	51,533
5 th Fiscal Year	6,245
Thereafter	0
Total	\$ 251,296

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04946503%

Employer's proportionate share at MD 0.05571437%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,493,301

Employer's proportionate share of system NPL/(A) at MD \$ 9,637,252

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,433,204

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,786,839

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,464,587

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,456

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 53,401

Employer's Total Pension Expense/(Income) \$ 2,524,444

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 531,466	\$ 0
Changes of assumptions	\$ 1,307,403	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 273,206
Changes in proportionate share	\$ 606,762	\$ 435,306
Differences between employer contributions and employer's proportionate share of system contributions	\$ 157,819	\$ 3,575
Total (prior to post-MD contributions)	\$ 2,603,450	\$ 712,087
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,891,363

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 971,644
2 nd Fiscal Year	143,476
3 rd Fiscal Year	361,202
4 th Fiscal Year	368,189
5 th Fiscal Year	46,852
Thereafter	0
Total	\$ 1,891,363

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00291555%

Employer's proportionate share at MD 0.00328318%

Employer's proportionate share of system NPL/(A) at prior MD \$ 441,667

Employer's proportionate share of system NPL/(A) at MD \$ 567,912

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 909,460

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 282,083

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 145,235

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,413)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,396)

Employer's Total Pension Expense/(Income) \$ 106,426

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 31,319	\$ 0
Changes of assumptions	\$ 77,044	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,100
Changes in proportionate share	\$ 52,091	\$ 140,394
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,964	\$ 7,743
Total (prior to post-MD contributions)	\$ 168,418	\$ 164,237
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,181

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18,697
2 nd Fiscal Year	(21,741)
3 rd Fiscal Year	(10,918)
4 th Fiscal Year	15,275
5 th Fiscal Year	2,867
Thereafter	0
Total	\$ 4,181

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.59897179%

Employer's proportionate share at MD 0.63238477%

Employer's proportionate share of system NPL/(A) at prior MD \$ 90,736,337

Employer's proportionate share of system NPL/(A) at MD \$ 109,387,421

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 175,174,248

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 54,332,909

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 27,974,246

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,706,375

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,371,453)

Employer's Total Pension Expense/(Income) \$ 28,309,168

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,032,394	\$ 0
Changes of assumptions	\$ 14,839,652	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,101,022
Changes in proportionate share	\$ 5,320,897	\$ 58,043
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,273,725
Total (prior to post-MD contributions)	\$ 26,192,943	\$ 6,432,790
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,760,153

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,114,793
2 nd Fiscal Year	1,889,512
3 rd Fiscal Year	3,649,608
4 th Fiscal Year	2,865,276
5 th Fiscal Year	240,964
Thereafter	0
Total	\$ 19,760,153

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02189619%

Employer's proportionate share at MD 0.02883821%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,316,984

Employer's proportionate share of system NPL/(A) at MD \$ 4,988,320

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,988,351

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,477,706

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,275,690

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 17,704

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 46,828

Employer's Total Pension Expense/(Income) \$ 1,340,222

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 275,091	\$ 0
Changes of assumptions	\$ 676,722	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 141,414
Changes in proportionate share	\$ 662,191	\$ 327,984
Differences between employer contributions and employer's proportionate share of system contributions	\$ 132,882	\$ 46,772
Total (prior to post-MD contributions)	\$ 1,746,886	\$ 516,170
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,230,716

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 536,263
2 nd Fiscal Year	116,941
3 rd Fiscal Year	272,662
4 th Fiscal Year	266,696
5 th Fiscal Year	38,155
Thereafter	0
Total	\$ 1,230,716

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.05535949%

Employer's proportionate share at MD 0.05731050%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,386,234

Employer's proportionate share of system NPL/(A) at MD \$ 9,913,344

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,875,341

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,923,974

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,535,194

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 101,660
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 91,957

Employer's Total Pension Expense/(Income) \$ 2,728,811

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 546,692	\$ 0
Changes of assumptions	\$ 1,344,858	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 281,033
Changes in proportionate share	\$ 531,646	\$ 130,846
Differences between employer contributions and employer's proportionate share of system contributions	\$ 318,302	\$ 9,002
Total (prior to post-MD contributions)	\$ 2,741,498	\$ 420,881
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,320,617

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,157,240
2 nd Fiscal Year	300,744
3 rd Fiscal Year	500,845
4 th Fiscal Year	331,502
5 th Fiscal Year	30,286
Thereafter	0
Total	\$ 2,320,617

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00037979%
Employer's proportionate share at MD 0.00033814%

Employer's proportionate share of system NPL/(A) at prior MD \$ 57,533

Employer's proportionate share of system NPL/(A) at MD \$ 58,490

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 93,667
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 29,052

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,958
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,491)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,226

Employer's Total Pension Expense/(Income) \$ 16,693

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,226	\$ 0
Changes of assumptions	\$ 7,935	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,658
Changes in proportionate share	\$ 1,133	\$ 6,850
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,534	\$ 0
Total (prior to post-MD contributions)	\$ 22,828	\$ 8,508
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,320

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,150
2 nd Fiscal Year	2,144
3 rd Fiscal Year	3,179
4 th Fiscal Year	1,730
5 th Fiscal Year	117
Thereafter	0
Total	\$ 14,320

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00230648%
Employer's proportionate share at MD 0.00018091%

Employer's proportionate share of system NPL/(A) at prior MD \$ 349,401
Employer's proportionate share of system NPL/(A) at MD \$ 31,293

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 50,113
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,543

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,003
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (13,736)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,333)

Employer's Total Pension Expense/(Income) \$ (16,066)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,726	\$ 0
Changes of assumptions	\$ 4,245	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 887
Changes in proportionate share	\$ 125,504	\$ 205,492
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 25,226
Total (prior to post-MD contributions)	\$ 131,475	\$ 231,605
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (100,130)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (14,263)
2 nd Fiscal Year	(16,181)
3 rd Fiscal Year	(17,863)
4 th Fiscal Year	(42,125)
5 th Fiscal Year	(9,698)
Thereafter	0
Total	\$ (100,130)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00850528%

Employer's proportionate share at MD 0.00803034%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,288,438

Employer's proportionate share of system NPL/(A) at MD \$ 1,389,057

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,224,451

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 689,947

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 355,231

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (30,237)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,472)

Employer's Total Pension Expense/(Income) \$ 316,522

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 76,602	\$ 0
Changes of assumptions	\$ 188,441	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 39,378
Changes in proportionate share	\$ 2,635	\$ 86,836
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,199	\$ 9,374
Total (prior to post-MD contributions)	\$ 270,877	\$ 135,588
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 135,289

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 102,789
2 nd Fiscal Year	(7,967)
3 rd Fiscal Year	20,389
4 th Fiscal Year	19,925
5 th Fiscal Year	154
Thereafter	0
Total	\$ 135,289

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00467328%
Employer's proportionate share at MD 0.00493545%

Employer's proportionate share of system NPL/(A) at prior MD \$ 707,940
Employer's proportionate share of system NPL/(A) at MD \$ 853,715

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,367,148
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 424,041

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 218,325
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,042)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,033)

Employer's Total Pension Expense/(Income) \$ 211,250

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 47,080	\$ 0
Changes of assumptions	\$ 115,816	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,202
Changes in proportionate share	\$ 26,366	\$ 17,661
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,478	\$ 18,840
Total (prior to post-MD contributions)	\$ 194,740	\$ 60,703
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 134,037

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 75,558
2 nd Fiscal Year	6,803
3 rd Fiscal Year	27,291
4 th Fiscal Year	22,516
5 th Fiscal Year	1,869
Thereafter	0
Total	\$ 134,037

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00009264%
Employer's proportionate share at MD 0.00004865%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,034
Employer's proportionate share of system NPL/(A) at MD \$ 8,415

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,476
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,180

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,152
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,275)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (161)

Employer's Total Pension Expense/(Income) \$ 716

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 464	\$ 0
Changes of assumptions	\$ 1,142	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 239
Changes in proportionate share	\$ 4,297	\$ 7,341
Differences between employer contributions and employer's proportionate share of system contributions	\$ 630	\$ 1,110
Total (prior to post-MD contributions)	\$ 6,533	\$ 8,690
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,157)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (764)
2 nd Fiscal Year	(211)
3 rd Fiscal Year	(201)
4 th Fiscal Year	(788)
5 th Fiscal Year	(193)
Thereafter	0
Total	\$ (2,157)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00235849%
Employer's proportionate share at MD 0.00157196%

Employer's proportionate share of system NPL/(A) at prior MD \$ 357,280
Employer's proportionate share of system NPL/(A) at MD \$ 271,911

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 435,442
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 135,059

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 69,537
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22,735)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,975)

Employer's Total Pension Expense/(Income) \$ 44,827

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,995	\$ 0
Changes of assumptions	\$ 36,888	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,708
Changes in proportionate share	\$ 13,952	\$ 107,999
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,153	\$ 9,353
Total (prior to post-MD contributions)	\$ 71,988	\$ 125,060
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (53,072)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (406)
2 nd Fiscal Year	(21,010)
3 rd Fiscal Year	(16,999)
4 th Fiscal Year	(11,852)
5 th Fiscal Year	(2,805)
Thereafter	0
Total	\$ (53,072)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00208881%
Employer's proportionate share at MD 0.00308659%

Employer's proportionate share of system NPL/(A) at prior MD \$ 316,427
Employer's proportionate share of system NPL/(A) at MD \$ 533,906

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 855,003
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 265,192

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 136,539
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 10,744
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,464)

Employer's Total Pension Expense/(Income) \$ 141,819

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 29,443	\$ 0
Changes of assumptions	\$ 72,430	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,136
Changes in proportionate share	\$ 95,313	\$ 30,382
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,918	\$ 16,425
Total (prior to post-MD contributions)	\$ 199,104	\$ 61,943
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 137,161

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 57,699
2 nd Fiscal Year	15,421
3 rd Fiscal Year	28,544
4 th Fiscal Year	30,740
5 th Fiscal Year	4,758
Thereafter	0
Total	\$ 137,161

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00232398%
Employer's proportionate share at MD	0.00293393%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 352,052
Employer's proportionate share of system NPL/(A) at MD	\$ 507,500
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 812,716
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 252,076
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 129,786
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 6,762
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (10,922)
Employer's Total Pension Expense/(Income)	\$ 125,626

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,987	\$ 0
Changes of assumptions	\$ 68,848	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,387
Changes in proportionate share	\$ 63,790	\$ 38,582
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 23,735
Total (prior to post-MD contributions)	\$ 160,625	\$ 76,704
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 83,921

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 45,574
2 nd Fiscal Year	924
3 rd Fiscal Year	13,838
4 th Fiscal Year	20,601
5 th Fiscal Year	2,983
Thereafter	0
Total	\$ 83,921

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00121877%

Employer's proportionate share at MD 0.00003450%

Employer's proportionate share of system NPL/(A) at prior MD \$ 184,628

Employer's proportionate share of system NPL/(A) at MD \$ 5,968

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,557

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,964

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,526

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,753)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,148

Employer's Total Pension Expense/(Income) \$ (7,079)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 329	\$ 0
Changes of assumptions	\$ 810	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 169
Changes in proportionate share	\$ 31,415	\$ 112,717
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,073	\$ 5,794
Total (prior to post-MD contributions)	\$ 48,627	\$ 118,680
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (70,053)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,030)
2 nd Fiscal Year	(15,101)
3 rd Fiscal Year	(19,488)
4 th Fiscal Year	(22,743)
5 th Fiscal Year	(4,692)
Thereafter	0
Total	\$ (70,053)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00934886%

Employer's proportionate share at MD 0.00761180%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,416,229

Employer's proportionate share of system NPL/(A) at MD \$ 1,316,659

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,108,513

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 653,987

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 336,716

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (72,206)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (15,014)

Employer's Total Pension Expense/(Income) \$ 249,496

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 72,610	\$ 0
Changes of assumptions	\$ 178,620	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 37,326
Changes in proportionate share	\$ 69,606	\$ 253,543
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,883	\$ 37,300
Total (prior to post-MD contributions)	\$ 331,719	\$ 328,169
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,550

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 47,887
2 nd Fiscal Year	(22,251)
3 rd Fiscal Year	(1,782)
4 th Fiscal Year	(13,788)
5 th Fiscal Year	(6,516)
Thereafter	0
Total	\$ 3,550

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01121771%

Employer's proportionate share at MD 0.01563673%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,699,335

Employer's proportionate share of system NPL/(A) at MD \$ 2,704,780

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,331,465

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,343,469

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 691,708

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 58,632

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 26,534

Employer's Total Pension Expense/(Income) \$ 776,874

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 149,161	\$ 0
Changes of assumptions	\$ 366,934	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 76,678
Changes in proportionate share	\$ 459,445	\$ 111,427
Differences between employer contributions and employer's proportionate share of system contributions	\$ 77,570	\$ 17,750
Total (prior to post-MD contributions)	\$ 1,053,110	\$ 205,855
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 847,255

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 345,199
2 nd Fiscal Year	135,765
3 rd Fiscal Year	181,276
4 th Fiscal Year	160,941
5 th Fiscal Year	24,074
Thereafter	0
Total	\$ 847,255

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00132695%
Employer's proportionate share at MD	0.00105279%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 201,015
Employer's proportionate share of system NPL/(A) at MD	\$ 182,107
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 291,629
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 90,453

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 46,571
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (6,663)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 2,954
Employer's Total Pension Expense/(Income)	\$ 42,862

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,043	\$ 0
Changes of assumptions	\$ 24,705	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,163
Changes in proportionate share	\$ 1,426	\$ 28,127
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,841	\$ 638
Total (prior to post-MD contributions)	\$ 51,015	\$ 33,928
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,087

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,907
2 nd Fiscal Year	142
3 rd Fiscal Year	2,900
4 th Fiscal Year	(188)
5 th Fiscal Year	(672)
Thereafter	0
Total	\$ 17,087

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00492148%
Employer's proportionate share at MD 0.00437994%

Employer's proportionate share of system NPL/(A) at prior MD \$ 745,539
Employer's proportionate share of system NPL/(A) at MD \$ 757,625

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,213,269
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 376,313

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 193,752
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 25,513
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,872

Employer's Total Pension Expense/(Income) \$ 222,137

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,781	\$ 0
Changes of assumptions	\$ 102,780	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,478
Changes in proportionate share	\$ 72,090	\$ 51,543
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,415	\$ 60,885
Total (prior to post-MD contributions)	\$ 218,066	\$ 133,906
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 84,160

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 82,125
2 nd Fiscal Year	3,503
3 rd Fiscal Year	3,950
4 th Fiscal Year	(2,667)
5 th Fiscal Year	(2,751)
Thereafter	0
Total	\$ 84,160

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04031431%

Employer's proportionate share at MD 0.04139332%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,107,087

Employer's proportionate share of system NPL/(A) at MD \$ 7,160,053

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,466,190

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,556,410

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,831,080

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (142,643)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (58,133)

Employer's Total Pension Expense/(Income) \$ 1,630,304

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 394,856	\$ 0
Changes of assumptions	\$ 971,343	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 202,980
Changes in proportionate share	\$ 154,164	\$ 321,312
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,687	\$ 107,597
Total (prior to post-MD contributions)	\$ 1,543,050	\$ 631,889
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 911,161

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 526,261
2 nd Fiscal Year	(17,376)
3 rd Fiscal Year	208,628
4 th Fiscal Year	180,131
5 th Fiscal Year	13,517
Thereafter	0
Total	\$ 911,161

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00122249%
Employer's proportionate share at MD	0.00133918%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 185,191
Employer's proportionate share of system NPL/(A) at MD	\$ 231,646
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 370,961
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 115,059

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 59,240
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (5,517)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 215
Employer's Total Pension Expense/(Income)	\$ 53,938

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,775	\$ 0
Changes of assumptions	\$ 31,425	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,567
Changes in proportionate share	\$ 14,286	\$ 11,859
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,925	\$ 1,779
Total (prior to post-MD contributions)	\$ 64,411	\$ 20,205
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 44,206

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 20,099
2 nd Fiscal Year	4,213
3 rd Fiscal Year	10,741
4 th Fiscal Year	8,276
5 th Fiscal Year	877
Thereafter	0
Total	\$ 44,206

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00048278%
Employer's proportionate share at MD 0.00046837%

Employer's proportionate share of system NPL/(A) at prior MD \$ 73,135
Employer's proportionate share of system NPL/(A) at MD \$ 81,017

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 129,741
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 40,241

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,719
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,793)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,216)

Employer's Total Pension Expense/(Income) \$ (2,290)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,468	\$ 0
Changes of assumptions	\$ 10,991	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,297
Changes in proportionate share	\$ 0	\$ 35,960
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 18,259
Total (prior to post-MD contributions)	\$ 15,459	\$ 56,516
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (41,057)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (12,445)
2 nd Fiscal Year	(15,675)
3 rd Fiscal Year	(10,725)
4 th Fiscal Year	(1,982)
5 th Fiscal Year	(230)
Thereafter	0
Total	\$ (41,057)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.28021166%
Employer's proportionate share at MD	0.22556949%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 42,448,376
Employer's proportionate share of system NPL/(A) at MD	\$ 39,018,120
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 62,484,057
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 19,380,363

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 9,978,318
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (873,447)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 2,054,260
Employer's Total Pension Expense/(Income)	\$ 11,159,131

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,151,734	\$ 0
Changes of assumptions	\$ 5,293,253	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,106,124
Changes in proportionate share	\$ 1,071,443	\$ 5,255,002
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,042,957	\$ 1,329,495
Total (prior to post-MD contributions)	\$ 20,559,387	\$ 7,690,621
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,868,766

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,127,036
2 nd Fiscal Year	1,885,400
3 rd Fiscal Year	2,859,279
4 th Fiscal Year	2,601,465
5 th Fiscal Year	395,587
Thereafter	0
Total	\$ 12,868,766

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 294

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 71	\$ 0
Total (prior to post-MD contributions)	\$ 71	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 71

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00736392%

Employer's proportionate share at MD 0.00825734%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,115,537

Employer's proportionate share of system NPL/(A) at MD \$ 1,428,322

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,287,331

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 709,450

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 365,273

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 63,037
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,770

Employer's Total Pension Expense/(Income) \$ 443,080

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 78,768	\$ 0
Changes of assumptions	\$ 193,768	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 40,491
Changes in proportionate share	\$ 266,771	\$ 15,903
Differences between employer contributions and employer's proportionate share of system contributions	\$ 40,286	\$ 3,660
Total (prior to post-MD contributions)	\$ 579,593	\$ 60,054
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 519,539

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 218,750
2 nd Fiscal Year	101,993
3 rd Fiscal Year	126,064
4 th Fiscal Year	66,282
5 th Fiscal Year	6,450
Thereafter	0
Total	\$ 519,539

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00014228%
Employer's proportionate share at MD	0.00010356%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 21,554
Employer's proportionate share of system NPL/(A) at MD	\$ 17,913
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 28,687
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 8,898
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 4,581
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 1,751
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 2,845
Employer's Total Pension Expense/(Income)	\$ 9,177

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 988	\$ 0
Changes of assumptions	\$ 2,430	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 508
Changes in proportionate share	\$ 7,789	\$ 3,685
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,509	\$ 0
Total (prior to post-MD contributions)	\$ 18,716	\$ 4,193
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,523

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,912
2 nd Fiscal Year	4,038
3 rd Fiscal Year	3,673
4 th Fiscal Year	895
5 th Fiscal Year	5
Thereafter	0
Total	\$ 14,523

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00081017%
Employer's proportionate share at MD 0.00086836%

Employer's proportionate share of system NPL/(A) at prior MD \$ 122,730

Employer's proportionate share of system NPL/(A) at MD \$ 150,205

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 240,541
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 74,607

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 38,413
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,904)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,240)

Employer's Total Pension Expense/(Income) \$ 22,269

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,283	\$ 0
Changes of assumptions	\$ 20,377	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,258
Changes in proportionate share	\$ 12,378	\$ 24,758
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,425	\$ 801
Total (prior to post-MD contributions)	\$ 43,463	\$ 29,817
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,646

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (286)
2 nd Fiscal Year	625
3 rd Fiscal Year	7,509
4 th Fiscal Year	5,242
5 th Fiscal Year	556
Thereafter	0
Total	\$ 13,646

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00566640%

Employer's proportionate share at MD 0.00394283%

Employer's proportionate share of system NPL/(A) at prior MD \$ 858,385

Employer's proportionate share of system NPL/(A) at MD \$ 682,015

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,092,187

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 338,758

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 174,415

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,663)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (34,156)

Employer's Total Pension Expense/(Income) \$ 122,596

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,611	\$ 0
Changes of assumptions	\$ 92,523	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,334
Changes in proportionate share	\$ 73,291	\$ 171,349
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 69,150
Total (prior to post-MD contributions)	\$ 203,425	\$ 259,833
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (56,408)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 30,826
2 nd Fiscal Year	(29,974)
3 rd Fiscal Year	(24,427)
4 th Fiscal Year	(25,797)
5 th Fiscal Year	(7,037)
Thereafter	0
Total	\$ (56,408)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.08006118%

Employer's proportionate share at MD 0.08889679%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,128,214

Employer's proportionate share of system NPL/(A) at MD \$ 15,377,016

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 24,624,926

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,637,789

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,932,449

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (153,047)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (47,865)

Employer's Total Pension Expense/(Income) \$ 3,731,537

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 847,997	\$ 0
Changes of assumptions	\$ 2,086,068	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 435,923
Changes in proportionate share	\$ 840,961	\$ 839,135
Differences between employer contributions and employer's proportionate share of system contributions	\$ 136,194	\$ 106,459
Total (prior to post-MD contributions)	\$ 3,911,220	\$ 1,381,517
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,529,703

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,345,078
2 nd Fiscal Year	134,468
3 rd Fiscal Year	468,488
4 th Fiscal Year	517,979
5 th Fiscal Year	63,691
Thereafter	0
Total	\$ 2,529,703

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00478438%

Employer's proportionate share at MD 0.00646237%

Employer's proportionate share of system NPL/(A) at prior MD \$ 724,771

Employer's proportionate share of system NPL/(A) at MD \$ 1,117,835

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,790,114

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 555,231

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 285,870

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 53,496
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (15,591)

Employer's Total Pension Expense/(Income) \$ 323,775

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 61,645	\$ 0
Changes of assumptions	\$ 151,647	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 31,689
Changes in proportionate share	\$ 217,796	\$ 9,211
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,496	\$ 43,424
Total (prior to post-MD contributions)	\$ 433,584	\$ 84,324
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 349,260

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 147,705
2 nd Fiscal Year	57,676
3 rd Fiscal Year	77,277
4 th Fiscal Year	58,762
5 th Fiscal Year	7,840
Thereafter	0
Total	\$ 349,260

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00473321%

Employer's proportionate share at MD 0.00367871%

Employer's proportionate share of system NPL/(A) at prior MD \$ 717,019

Employer's proportionate share of system NPL/(A) at MD \$ 636,329

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,019,024

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 316,066

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 162,732

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,599)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,891)

Employer's Total Pension Expense/(Income) \$ 140,242

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,092	\$ 0
Changes of assumptions	\$ 86,325	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,039
Changes in proportionate share	\$ 54,687	\$ 118,214
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,777	\$ 18,303
Total (prior to post-MD contributions)	\$ 180,881	\$ 154,556
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 26,325

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 42,014
2 nd Fiscal Year	(3,566)
3 rd Fiscal Year	1,308
4 th Fiscal Year	(9,477)
5 th Fiscal Year	(3,954)
Thereafter	0
Total	\$ 26,325

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00124915%

Employer's proportionate share at MD 0.00116284%

Employer's proportionate share of system NPL/(A) at prior MD \$ 189,230

Employer's proportionate share of system NPL/(A) at MD \$ 201,143

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 322,113

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 99,908

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 51,440

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,283)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,208)

Employer's Total Pension Expense/(Income) \$ 43,949

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,092	\$ 0
Changes of assumptions	\$ 27,287	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,702
Changes in proportionate share	\$ 10,585	\$ 16,137
Differences between employer contributions and employer's proportionate share of system contributions	\$ 847	\$ 7,046
Total (prior to post-MD contributions)	\$ 49,811	\$ 28,885
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 20,926

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 13,012
2 nd Fiscal Year	306
3 rd Fiscal Year	5,505
4 th Fiscal Year	2,337
5 th Fiscal Year	(234)
Thereafter	0
Total	\$ 20,926

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00044758%

Employer's proportionate share at MD 0.00086572%

Employer's proportionate share of system NPL/(A) at prior MD \$ 67,802

Employer's proportionate share of system NPL/(A) at MD \$ 149,749

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 239,809

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 74,380

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 38,296

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 10,906
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,804)

Employer's Total Pension Expense/(Income) \$ 42,398

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,258	\$ 0
Changes of assumptions	\$ 20,315	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,245
Changes in proportionate share	\$ 40,668	\$ 1,451
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 19,440
Total (prior to post-MD contributions)	\$ 69,241	\$ 25,136
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 44,105

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18,033
2 nd Fiscal Year	5,331
3 rd Fiscal Year	9,225
4 th Fiscal Year	9,926
5 th Fiscal Year	1,590
Thereafter	0
Total	\$ 44,105

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00500586%

Employer's proportionate share at MD 0.00414018%

Employer's proportionate share of system NPL/(A) at prior MD \$ 758,322

Employer's proportionate share of system NPL/(A) at MD \$ 716,152

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,146,854

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 355,714

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 183,145

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 14,123

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (27,207)

Employer's Total Pension Expense/(Income) \$ 170,061

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 39,494	\$ 0
Changes of assumptions	\$ 97,154	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,302
Changes in proportionate share	\$ 81,673	\$ 103,415
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 71,557
Total (prior to post-MD contributions)	\$ 218,321	\$ 195,274
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 23,047

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 57,932
2 nd Fiscal Year	(8,015)
3 rd Fiscal Year	(11,545)
4 th Fiscal Year	(11,403)
5 th Fiscal Year	(3,922)
Thereafter	0
Total	\$ 23,047

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00783028%
Employer's proportionate share at MD	0.00800869%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,186,184
Employer's proportionate share of system NPL/(A) at MD	\$ 1,385,312
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,218,454
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 688,086
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 354,273
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (12,525)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (54,329)
Employer's Total Pension Expense/(Income)	\$ 287,419

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 76,396	\$ 0
Changes of assumptions	\$ 187,933	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 39,272
Changes in proportionate share	\$ 18,834	\$ 33,365
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 122,326
Total (prior to post-MD contributions)	\$ 283,163	\$ 194,963
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 88,200

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 74,370
2 nd Fiscal Year	(26,000)
3 rd Fiscal Year	17,592
4 th Fiscal Year	21,717
5 th Fiscal Year	522
Thereafter	0
Total	\$ 88,200

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00344815%

Employer's proportionate share at MD 0.00351138%

Employer's proportionate share of system NPL/(A) at prior MD \$ 522,349

Employer's proportionate share of system NPL/(A) at MD \$ 607,385

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 972,673

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 301,689

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 155,330

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 16,318

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,396)

Employer's Total Pension Expense/(Income) \$ 164,252

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,495	\$ 0
Changes of assumptions	\$ 82,399	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,219
Changes in proportionate share	\$ 159,467	\$ 75,386
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,993	\$ 37,530
Total (prior to post-MD contributions)	\$ 284,354	\$ 130,135
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 154,219

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 67,569
2 nd Fiscal Year	17,650
3 rd Fiscal Year	49,656
4 th Fiscal Year	19,133
5 th Fiscal Year	212
Thereafter	0
Total	\$ 154,219

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00367312%
Employer's proportionate share at MD 0.00290742%

Employer's proportionate share of system NPL/(A) at prior MD \$ 556,429
Employer's proportionate share of system NPL/(A) at MD \$ 502,914

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 805,372
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 249,798

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 128,613
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (35,370)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (909)

Employer's Total Pension Expense/(Income) \$ 92,334

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,734	\$ 0
Changes of assumptions	\$ 68,226	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,257
Changes in proportionate share	\$ 0	\$ 101,390
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,869	\$ 3,150
Total (prior to post-MD contributions)	\$ 109,829	\$ 118,797
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,968)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 19,664
2 nd Fiscal Year	(17,038)
3 rd Fiscal Year	(5,138)
4 th Fiscal Year	(4,250)
5 th Fiscal Year	(2,207)
Thereafter	0
Total	\$ (8,968)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00049425%

Employer's proportionate share at MD 0.00059459%

Employer's proportionate share of system NPL/(A) at prior MD \$ 74,872

Employer's proportionate share of system NPL/(A) at MD \$ 102,850

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 164,705

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 51,086

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 26,302

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,124)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,782

Employer's Total Pension Expense/(Income) \$ 25,960

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,672	\$ 0
Changes of assumptions	\$ 13,953	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,916
Changes in proportionate share	\$ 30,482	\$ 20,588
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,020	\$ 1,148
Total (prior to post-MD contributions)	\$ 56,127	\$ 24,652
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 31,475

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,611
2 nd Fiscal Year	8,463
3 rd Fiscal Year	7,649
4 th Fiscal Year	5,033
5 th Fiscal Year	719
Thereafter	0
Total	\$ 31,475

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00070715%

Employer's proportionate share at MD 0.00069363%

Employer's proportionate share of system NPL/(A) at prior MD \$ 107,124

Employer's proportionate share of system NPL/(A) at MD \$ 119,981

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 192,140

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 59,595

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 30,683

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,995)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,700

Employer's Total Pension Expense/(Income) \$ 32,388

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,617	\$ 0
Changes of assumptions	\$ 16,277	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,401
Changes in proportionate share	\$ 57	\$ 13,846
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,806	\$ 0
Total (prior to post-MD contributions)	\$ 44,757	\$ 17,247
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 27,510

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,248
2 nd Fiscal Year	3,362
3 rd Fiscal Year	7,012
4 th Fiscal Year	5,258
5 th Fiscal Year	630
Thereafter	0
Total	\$ 27,510

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00099809%
Employer's proportionate share at MD 0.00099728%

Employer's proportionate share of system NPL/(A) at prior MD \$ 151,197

Employer's proportionate share of system NPL/(A) at MD \$ 172,506

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 276,252
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 85,684

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 44,116
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,479)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,803

Employer's Total Pension Expense/(Income) \$ 42,440

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,513	\$ 0
Changes of assumptions	\$ 23,402	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,890
Changes in proportionate share	\$ 0	\$ 23,357
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,513	\$ 0
Total (prior to post-MD contributions)	\$ 54,428	\$ 28,247
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 26,181

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,569
2 nd Fiscal Year	495
3 rd Fiscal Year	4,814
4 th Fiscal Year	5,630
5 th Fiscal Year	674
Thereafter	0
Total	\$ 26,181

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00111846%
Employer's proportionate share at MD 0.00078427%

Employer's proportionate share of system NPL/(A) at prior MD \$ 169,432
Employer's proportionate share of system NPL/(A) at MD \$ 135,660

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 217,247
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 67,383

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 34,693
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,419)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,947

Employer's Total Pension Expense/(Income) \$ 33,221

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,481	\$ 0
Changes of assumptions	\$ 18,404	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,846
Changes in proportionate share	\$ 11,901	\$ 39,283
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,715	\$ 2,288
Total (prior to post-MD contributions)	\$ 70,501	\$ 45,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 25,084

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 13,062
2 nd Fiscal Year	5,361
3 rd Fiscal Year	6,282
4 th Fiscal Year	802
5 th Fiscal Year	(422)
Thereafter	0
Total	\$ 25,084

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00135883%

Employer's proportionate share at MD 0.00520814%

Employer's proportionate share of system NPL/(A) at prior MD \$ 205,845

Employer's proportionate share of system NPL/(A) at MD \$ 900,883

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,442,685

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 447,470

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 230,388

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 88,227

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,452)

Employer's Total Pension Expense/(Income) \$ 306,163

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 49,681	\$ 0
Changes of assumptions	\$ 122,215	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,539
Changes in proportionate share	\$ 398,246	\$ 41,274
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,258	\$ 71,374
Total (prior to post-MD contributions)	\$ 574,400	\$ 138,187
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 436,213

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 160,927
2 nd Fiscal Year	81,479
3 rd Fiscal Year	88,511
4 th Fiscal Year	89,596
5 th Fiscal Year	15,700
Thereafter	0
Total	\$ 436,213

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00516151%
Employer's proportionate share at MD 0.00571166%

Employer's proportionate share of system NPL/(A) at prior MD \$ 781,901
Employer's proportionate share of system NPL/(A) at MD \$ 987,980

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,582,163
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 490,731

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 252,662
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 21,720
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,648)

Employer's Total Pension Expense/(Income) \$ 262,734

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 54,484	\$ 0
Changes of assumptions	\$ 134,031	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 28,008
Changes in proportionate share	\$ 156,781	\$ 39,400
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,072	\$ 30,657
Total (prior to post-MD contributions)	\$ 351,368	\$ 98,065
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 253,303

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 110,247
2 nd Fiscal Year	37,199
3 rd Fiscal Year	65,623
4 th Fiscal Year	37,077
5 th Fiscal Year	3,157
Thereafter	0
Total	\$ 253,303

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00813201%
Employer's proportionate share at MD	0.01042651%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,231,892
Employer's proportionate share of system NPL/(A) at MD	\$ 1,803,537
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,888,204
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 895,820

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 461,228
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 41,989
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (56,423)
Employer's Total Pension Expense/(Income)	\$ 446,794

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 99,460	\$ 0
Changes of assumptions	\$ 244,670	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 51,128
Changes in proportionate share	\$ 227,752	\$ 61,654
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 136,547
Total (prior to post-MD contributions)	\$ 571,882	\$ 249,329
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 322,553

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 168,718
2 nd Fiscal Year	15,998
3 rd Fiscal Year	58,572
4 th Fiscal Year	69,867
5 th Fiscal Year	9,398
Thereafter	0
Total	\$ 322,553

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00024889%
Employer's proportionate share at MD 0.00036910%

Employer's proportionate share of system NPL/(A) at prior MD \$ 37,704
Employer's proportionate share of system NPL/(A) at MD \$ 63,845

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 102,243
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 31,712

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,328
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,236)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,882

Employer's Total Pension Expense/(Income) \$ 2,974

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,521	\$ 0
Changes of assumptions	\$ 8,661	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,810
Changes in proportionate share	\$ 11,924	\$ 56,708
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,067	\$ 110
Total (prior to post-MD contributions)	\$ 29,173	\$ 58,628
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (29,455)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,272)
2 nd Fiscal Year	(12,573)
3 rd Fiscal Year	(11,464)
4 th Fiscal Year	1,162
5 th Fiscal Year	691
Thereafter	0
Total	\$ (29,455)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00073757%
Employer's proportionate share at MD	0.00087988%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 111,732
Employer's proportionate share of system NPL/(A) at MD	\$ 152,198
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 243,732
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 75,597

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 38,922
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 3,393
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (2,592)
Employer's Total Pension Expense/(Income)	\$ 39,723

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,393	\$ 0
Changes of assumptions	\$ 20,647	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,315
Changes in proportionate share	\$ 15,075	\$ 3,830
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 7,273
Total (prior to post-MD contributions)	\$ 44,115	\$ 15,418
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 28,697

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 15,541
2 nd Fiscal Year	1,876
3 rd Fiscal Year	5,167
4 th Fiscal Year	5,444
5 th Fiscal Year	670
Thereafter	0
Total	\$ 28,697

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00029983%
Employer's proportionate share at MD 0.00025821%

Employer's proportionate share of system NPL/(A) at prior MD \$ 45,420

Employer's proportionate share of system NPL/(A) at MD \$ 44,664

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 71,526
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 22,185

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,422
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,896)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 64

Employer's Total Pension Expense/(Income) \$ 8,590

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,463	\$ 0
Changes of assumptions	\$ 6,059	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,266
Changes in proportionate share	\$ 26	\$ 8,736
Differences between employer contributions and employer's proportionate share of system contributions	\$ 248	\$ 82
Total (prior to post-MD contributions)	\$ 8,796	\$ 10,084
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,288)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,437
2 nd Fiscal Year	(1,878)
3 rd Fiscal Year	(671)
4 th Fiscal Year	(65)
5 th Fiscal Year	(110)
Thereafter	0
Total	\$ (1,288)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (70,632)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,562

Employer's Total Pension Expense/(Income) \$ (59,070)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 1,710	\$ 210,291
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,705	\$ 10,700
Total (prior to post-MD contributions)	\$ 8,415	\$ 220,991
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (212,576)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (71,300)
2 nd Fiscal Year	(76,103)
3 rd Fiscal Year	(55,678)
4 th Fiscal Year	(9,495)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (212,576)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00062872%

Employer's proportionate share at MD 0.00133620%

Employer's proportionate share of system NPL/(A) at prior MD \$ 95,243

Employer's proportionate share of system NPL/(A) at MD \$ 231,131

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 370,135

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 114,803

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 59,108

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,942)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (713)

Employer's Total Pension Expense/(Income) \$ 47,453

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,746	\$ 0
Changes of assumptions	\$ 31,356	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,552
Changes in proportionate share	\$ 67,337	\$ 76,069
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,643	\$ 4,043
Total (prior to post-MD contributions)	\$ 122,082	\$ 86,664
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 35,418

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 12,970
2 nd Fiscal Year	(4,554)
3 rd Fiscal Year	3,928
4 th Fiscal Year	19,188
5 th Fiscal Year	3,886
Thereafter	0
Total	\$ 35,418

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00051011%
Employer's proportionate share at MD 0.00066768%

Employer's proportionate share of system NPL/(A) at prior MD \$ 77,275
Employer's proportionate share of system NPL/(A) at MD \$ 115,493

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 184,951
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 57,365

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 29,536
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,886)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,633)

Employer's Total Pension Expense/(Income) \$ 19,017

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,369	\$ 0
Changes of assumptions	\$ 15,668	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,274
Changes in proportionate share	\$ 15,021	\$ 11,012
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 18,510
Total (prior to post-MD contributions)	\$ 37,058	\$ 32,796
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,262

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,566
2 nd Fiscal Year	(3,947)
3 rd Fiscal Year	1,499
4 th Fiscal Year	3,665
5 th Fiscal Year	480
Thereafter	0
Total	\$ 4,262

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.12325166%

Employer's proportionate share at MD 0.13317554%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,671,003

Employer's proportionate share of system NPL/(A) at MD \$ 23,036,179

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 36,890,397

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,442,107

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,891,169

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 771,054
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (211,508)

Employer's Total Pension Expense/(Income) \$ 6,450,715

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,270,377	\$ 0
Changes of assumptions	\$ 3,125,121	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 653,052
Changes in proportionate share	\$ 2,119,660	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 610,762
Total (prior to post-MD contributions)	\$ 6,515,158	\$ 1,263,814
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,251,344

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,802,794
2 nd Fiscal Year	686,410
3 rd Fiscal Year	994,085
4 th Fiscal Year	703,662
5 th Fiscal Year	64,392
Thereafter	0
Total	\$ 5,251,344

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00206053%
Employer's proportionate share at MD 0.00270176%

Employer's proportionate share of system NPL/(A) at prior MD \$ 312,143
Employer's proportionate share of system NPL/(A) at MD \$ 467,340

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 748,403
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 232,128

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 119,515
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,363
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (27,556)

Employer's Total Pension Expense/(Income) \$ 110,322

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,772	\$ 0
Changes of assumptions	\$ 63,400	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,249
Changes in proportionate share	\$ 71,865	\$ 7,923
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 71,081
Total (prior to post-MD contributions)	\$ 161,037	\$ 92,253
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 68,784

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 39,597
2 nd Fiscal Year	856
3 rd Fiscal Year	11,092
4 th Fiscal Year	15,282
5 th Fiscal Year	1,958
Thereafter	0
Total	\$ 68,784

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00430643%

Employer's proportionate share at MD 0.00511795%

Employer's proportionate share of system NPL/(A) at prior MD \$ 652,367

Employer's proportionate share of system NPL/(A) at MD \$ 885,283

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,417,702

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 439,721

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 226,398

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,190)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,249

Employer's Total Pension Expense/(Income) \$ 225,457

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 48,821	\$ 0
Changes of assumptions	\$ 120,099	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,097
Changes in proportionate share	\$ 77,830	\$ 58,003
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,524	\$ 15,181
Total (prior to post-MD contributions)	\$ 279,274	\$ 98,281
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 180,993

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 83,660
2 nd Fiscal Year	17,980
3 rd Fiscal Year	38,978
4 th Fiscal Year	35,800
5 th Fiscal Year	4,575
Thereafter	0
Total	\$ 180,993

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.65421658%

Employer's proportionate share at MD 0.75884994%

Employer's proportionate share of system NPL/(A) at prior MD \$ 99,105,195

Employer's proportionate share of system NPL/(A) at MD \$ 131,262,866

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 210,205,834

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 65,198,478

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 33,568,573

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,002,855

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 264,568

Employer's Total Pension Expense/(Income) \$ 36,835,996

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,238,760	\$ 0
Changes of assumptions	\$ 17,807,306	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,721,169
Changes in proportionate share	\$ 11,987,363	\$ 244,987
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,663,991	\$ 1,364,933
Total (prior to post-MD contributions)	\$ 38,697,420	\$ 5,331,089
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 33,366,331

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 15,960,741
2 nd Fiscal Year	4,489,212
3 rd Fiscal Year	6,873,597
4 th Fiscal Year	5,397,300
5 th Fiscal Year	645,482
Thereafter	0
Total	\$ 33,366,331

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 64	\$ 0
Total (prior to post-MD contributions)	\$ 64	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 64

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 64
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 64

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00023934%
Employer's proportionate share at MD	0.00065272%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 36,257
Employer's proportionate share of system NPL/(A) at MD	\$ 112,905
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 180,807
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 56,080

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 28,874
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 9,122
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (4,561)
Employer's Total Pension Expense/(Income)	\$ 33,435

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,226	\$ 0
Changes of assumptions	\$ 15,317	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,201
Changes in proportionate share	\$ 40,163	\$ 2,259
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 13,171
Total (prior to post-MD contributions)	\$ 61,706	\$ 18,631
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 43,075

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 16,035
2 nd Fiscal Year	6,608
3 rd Fiscal Year	9,121
4 th Fiscal Year	9,670
5 th Fiscal Year	1,642
Thereafter	0
Total	\$ 43,075

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00960969%

Employer's proportionate share at MD 0.00704525%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,455,741

Employer's proportionate share of system NPL/(A) at MD \$ 1,218,660

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,951,575

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 605,310

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 311,654

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (107,171)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (25,401)

Employer's Total Pension Expense/(Income) \$ 179,082

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 67,205	\$ 0
Changes of assumptions	\$ 165,325	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 34,548
Changes in proportionate share	\$ 9,957	\$ 357,346
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,449	\$ 30,501
Total (prior to post-MD contributions)	\$ 245,936	\$ 422,395
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (176,459)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,586)
2 nd Fiscal Year	(94,607)
3 rd Fiscal Year	(37,769)
4 th Fiscal Year	(30,720)
5 th Fiscal Year	(9,777)
Thereafter	0
Total	\$ (176,459)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00617292%
Employer's proportionate share at MD 0.00782772%

Employer's proportionate share of system NPL/(A) at prior MD \$ 935,116
Employer's proportionate share of system NPL/(A) at MD \$ 1,354,008

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,168,324
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 672,538

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 346,268
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 63,437
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,914)

Employer's Total Pension Expense/(Income) \$ 403,791

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 74,670	\$ 0
Changes of assumptions	\$ 183,687	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 38,385
Changes in proportionate share	\$ 235,542	\$ 5,779
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,954	\$ 44,322
Total (prior to post-MD contributions)	\$ 498,853	\$ 88,486
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 410,367

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 185,113
2 nd Fiscal Year	69,190
3 rd Fiscal Year	85,547
4 th Fiscal Year	62,638
5 th Fiscal Year	7,879
Thereafter	0
Total	\$ 410,367

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00112874%
Employer's proportionate share at MD	0.00181584%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 170,989
Employer's proportionate share of system NPL/(A) at MD	\$ 314,097
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 502,998
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 156,012
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 80,326
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 10,278
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (18,314)
Employer's Total Pension Expense/(Income)	\$ 72,290

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,322	\$ 0
Changes of assumptions	\$ 42,611	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,904
Changes in proportionate share	\$ 65,397	\$ 11,357
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 44,624
Total (prior to post-MD contributions)	\$ 125,330	\$ 64,885
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 60,445

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 25,666
2 nd Fiscal Year	3,015
3 rd Fiscal Year	13,083
4 th Fiscal Year	16,207
5 th Fiscal Year	2,474
Thereafter	0
Total	\$ 60,445

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00938464%

Employer's proportionate share at MD 0.00874647%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,421,649

Employer's proportionate share of system NPL/(A) at MD \$ 1,512,930

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,422,823

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 751,475

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 386,910

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (49,844)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,080)

Employer's Total Pension Expense/(Income) \$ 325,986

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 83,434	\$ 0
Changes of assumptions	\$ 205,246	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 42,890
Changes in proportionate share	\$ 1,439	\$ 153,731
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,702	\$ 15,622
Total (prior to post-MD contributions)	\$ 299,821	\$ 212,243
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 87,578

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 91,591
2 nd Fiscal Year	(31,216)
3 rd Fiscal Year	11,092
4 th Fiscal Year	16,854
5 th Fiscal Year	(743)
Thereafter	0
Total	\$ 87,578

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00208516%
Employer's proportionate share at MD	0.00242810%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 315,874
Employer's proportionate share of system NPL/(A) at MD	\$ 420,003
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 672,598
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 208,616

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 107,410
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (8,254)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (32,488)
Employer's Total Pension Expense/(Income)	\$ 66,668

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,162	\$ 0
Changes of assumptions	\$ 56,978	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,907
Changes in proportionate share	\$ 32,645	\$ 32,394
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 70,426
Total (prior to post-MD contributions)	\$ 112,785	\$ 114,727
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,942)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,875
2 nd Fiscal Year	(18,009)
3 rd Fiscal Year	424
4 th Fiscal Year	8,074
5 th Fiscal Year	695
Thereafter	0
Total	\$ (1,942)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01324391%

Employer's proportionate share at MD 0.01278445%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,006,278

Employer's proportionate share of system NPL/(A) at MD \$ 2,211,404

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,541,367

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,098,408

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 565,534

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (63,113)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,823)

Employer's Total Pension Expense/(Income) \$ 496,598

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 121,952	\$ 0
Changes of assumptions	\$ 300,002	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 62,691
Changes in proportionate share	\$ 2,489	\$ 167,105
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,227	\$ 20,220
Total (prior to post-MD contributions)	\$ 435,670	\$ 250,016
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 185,654

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 145,197
2 nd Fiscal Year	(27,127)
3 rd Fiscal Year	31,024
4 th Fiscal Year	35,500
5 th Fiscal Year	1,061
Thereafter	0
Total	\$ 185,654

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01672560%

Employer's proportionate share at MD 0.01585304%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,533,708

Employer's proportionate share of system NPL/(A) at MD \$ 2,742,196

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,391,384

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,362,053

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 701,277

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (57,574)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (27,028)

Employer's Total Pension Expense/(Income) \$ 616,675

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 151,224	\$ 0
Changes of assumptions	\$ 372,010	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 77,738
Changes in proportionate share	\$ 78,665	\$ 156,150
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,801	\$ 22,442
Total (prior to post-MD contributions)	\$ 611,700	\$ 256,330
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 355,370

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 205,915
2 nd Fiscal Year	17,159
3 rd Fiscal Year	83,297
4 th Fiscal Year	48,535
5 th Fiscal Year	464
Thereafter	0
Total	\$ 355,370

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00045535%
Employer's proportionate share at MD 0.00038216%

Employer's proportionate share of system NPL/(A) at prior MD \$ 68,980

Employer's proportionate share of system NPL/(A) at MD \$ 66,105

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 105,861
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 32,834

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,905
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,325
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (866)

Employer's Total Pension Expense/(Income) \$ 22,364

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,645	\$ 0
Changes of assumptions	\$ 8,968	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,874
Changes in proportionate share	\$ 24,639	\$ 7,120
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,981	\$ 5,294
Total (prior to post-MD contributions)	\$ 39,233	\$ 14,288
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 24,945

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 12,158
2 nd Fiscal Year	6,617
3 rd Fiscal Year	6,447
4 th Fiscal Year	161
5 th Fiscal Year	(437)
Thereafter	0
Total	\$ 24,945

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00304790%
Employer's proportionate share at MD 0.00312472%

Employer's proportionate share of system NPL/(A) at prior MD \$ 461,717
Employer's proportionate share of system NPL/(A) at MD \$ 540,502

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 865,566
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 268,468

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 138,225
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,314
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,888)

Employer's Total Pension Expense/(Income) \$ 140,651

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 29,807	\$ 0
Changes of assumptions	\$ 73,325	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,323
Changes in proportionate share	\$ 26,947	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 19,737
Total (prior to post-MD contributions)	\$ 130,079	\$ 35,060
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 95,019

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 53,848
2 nd Fiscal Year	7,788
3 rd Fiscal Year	19,357
4 th Fiscal Year	13,197
5 th Fiscal Year	829
Thereafter	0
Total	\$ 95,019

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00273905%

Employer's proportionate share at MD 0.00278605%

Employer's proportionate share of system NPL/(A) at prior MD \$ 414,930

Employer's proportionate share of system NPL/(A) at MD \$ 481,920

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 771,752

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 239,370

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 123,244

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,573

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,749

Employer's Total Pension Expense/(Income) \$ 140,566

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,576	\$ 0
Changes of assumptions	\$ 65,378	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,662
Changes in proportionate share	\$ 35,492	\$ 8,325
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,989	\$ 361
Total (prior to post-MD contributions)	\$ 141,435	\$ 22,348
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 119,087

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 61,200
2 nd Fiscal Year	15,606
3 rd Fiscal Year	25,659
4 th Fiscal Year	15,418
5 th Fiscal Year	1,204
Thereafter	0
Total	\$ 119,087

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01850467%

Employer's proportionate share at MD 0.01997449%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,803,214

Employer's proportionate share of system NPL/(A) at MD \$ 3,455,108

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,533,050

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,716,158

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 883,594

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (13,945)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 80,923

Employer's Total Pension Expense/(Income) \$ 950,572

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 190,539	\$ 0
Changes of assumptions	\$ 468,725	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 97,949
Changes in proportionate share	\$ 197,872	\$ 190,565
Differences between employer contributions and employer's proportionate share of system contributions	\$ 158,463	\$ 147
Total (prior to post-MD contributions)	\$ 1,015,599	\$ 288,661
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 726,938

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 385,376
2 nd Fiscal Year	87,235
3 rd Fiscal Year	127,653
4 th Fiscal Year	113,587
5 th Fiscal Year	13,086
Thereafter	0
Total	\$ 726,938

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00606565%

Employer's proportionate share at MD 0.00651963%

Employer's proportionate share of system NPL/(A) at prior MD \$ 918,866

Employer's proportionate share of system NPL/(A) at MD \$ 1,127,740

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,805,975

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 560,150

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 288,403

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 58,679

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,888

Employer's Total Pension Expense/(Income) \$ 363,970

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 62,192	\$ 0
Changes of assumptions	\$ 152,991	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 31,970
Changes in proportionate share	\$ 151,812	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 37,297	\$ 4,487
Total (prior to post-MD contributions)	\$ 404,292	\$ 36,457
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 367,835

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 176,565
2 nd Fiscal Year	69,175
3 rd Fiscal Year	76,157
4 th Fiscal Year	42,078
5 th Fiscal Year	3,858
Thereafter	0
Total	\$ 367,835

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03963736%

Employer's proportionate share at MD 0.04651703%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,004,538

Employer's proportionate share of system NPL/(A) at MD \$ 8,046,332

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,885,487

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,996,626

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,057,733

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 120,979
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (17,484)

Employer's Total Pension Expense/(Income) \$ 2,161,228

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 443,731	\$ 0
Changes of assumptions	\$ 1,091,577	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 228,105
Changes in proportionate share	\$ 709,831	\$ 82,256
Differences between employer contributions and employer's proportionate share of system contributions	\$ 105,584	\$ 203,077
Total (prior to post-MD contributions)	\$ 2,350,723	\$ 513,438
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,837,285

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 899,895
2 nd Fiscal Year	213,419
3 rd Fiscal Year	377,568
4 th Fiscal Year	310,145
5 th Fiscal Year	36,257
Thereafter	0
Total	\$ 1,837,285

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00238536%

Employer's proportionate share at MD 0.00201040%

Employer's proportionate share of system NPL/(A) at prior MD \$ 361,351

Employer's proportionate share of system NPL/(A) at MD \$ 347,751

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 556,892

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 172,729

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 88,932

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,171
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,252

Employer's Total Pension Expense/(Income) \$ 97,355

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,177	\$ 0
Changes of assumptions	\$ 47,176	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,858
Changes in proportionate share	\$ 32,837	\$ 40,147
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,040	\$ 0
Total (prior to post-MD contributions)	\$ 111,230	\$ 50,005
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 61,225

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 38,144
2 nd Fiscal Year	7,661
3 rd Fiscal Year	13,689
4 th Fiscal Year	2,685
5 th Fiscal Year	(952)
Thereafter	0
Total	\$ 61,225

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00168696%

Employer's proportionate share at MD 0.00176997%

Employer's proportionate share of system NPL/(A) at prior MD \$ 255,552

Employer's proportionate share of system NPL/(A) at MD \$ 306,162

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 490,292

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 152,071

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 78,297

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (19)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,895

Employer's Total Pension Expense/(Income) \$ 91,173

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,884	\$ 0
Changes of assumptions	\$ 41,534	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,679
Changes in proportionate share	\$ 10,442	\$ 4,834
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,177	\$ 243
Total (prior to post-MD contributions)	\$ 101,037	\$ 13,756
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 87,281

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 42,384
2 nd Fiscal Year	16,866
3 rd Fiscal Year	16,414
4 th Fiscal Year	10,510
5 th Fiscal Year	1,106
Thereafter	0
Total	\$ 87,281

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00226164%
Employer's proportionate share at MD 0.00185906%

Employer's proportionate share of system NPL/(A) at prior MD \$ 342,609
Employer's proportionate share of system NPL/(A) at MD \$ 321,573

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 514,970
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 159,726

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 82,238
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,231
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,847

Employer's Total Pension Expense/(Income) \$ 107,316

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,734	\$ 0
Changes of assumptions	\$ 43,625	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,116
Changes in proportionate share	\$ 53,666	\$ 38,317
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,656	\$ 2,681
Total (prior to post-MD contributions)	\$ 122,681	\$ 50,114
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 72,567

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 52,090
2 nd Fiscal Year	9,832
3 rd Fiscal Year	10,269
4 th Fiscal Year	1,416
5 th Fiscal Year	(1,041)
Thereafter	0
Total	\$ 72,567

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00015428%
Employer's proportionate share at MD 0.00012685%

Employer's proportionate share of system NPL/(A) at prior MD \$ 23,371
Employer's proportionate share of system NPL/(A) at MD \$ 21,942

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 35,138
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,899

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,611
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,649)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,492)

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,210	\$ 0
Changes of assumptions	\$ 2,977	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 622
Changes in proportionate share	\$ 0	\$ 9,262
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,946
Total (prior to post-MD contributions)	\$ 4,187	\$ 12,830
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,643)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,529)
2 nd Fiscal Year	(3,992)
3 rd Fiscal Year	(1,503)
4 th Fiscal Year	(474)
5 th Fiscal Year	(145)
Thereafter	0
Total	\$ (8,643)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00150516%

Employer's proportionate share at MD 0.00169382%

Employer's proportionate share of system NPL/(A) at prior MD \$ 228,012

Employer's proportionate share of system NPL/(A) at MD \$ 292,990

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 469,198

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 145,529

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 74,928

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,063)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,417

Employer's Total Pension Expense/(Income) \$ 89,282

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,158	\$ 0
Changes of assumptions	\$ 39,747	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,306
Changes in proportionate share	\$ 46,253	\$ 29,803
Differences between employer contributions and employer's proportionate share of system contributions	\$ 45,932	\$ 77
Total (prior to post-MD contributions)	\$ 148,090	\$ 38,186
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 109,904

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 39,070
2 nd Fiscal Year	26,017
3 rd Fiscal Year	27,207
4 th Fiscal Year	15,647
5 th Fiscal Year	1,963
Thereafter	0
Total	\$ 109,904

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01143617%

Employer's proportionate share at MD 0.01299427%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,732,429

Employer's proportionate share of system NPL/(A) at MD \$ 2,247,698

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,599,488

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,116,435

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 574,816

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,678)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 31,395

Employer's Total Pension Expense/(Income) \$ 594,533

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 123,954	\$ 0
Changes of assumptions	\$ 304,926	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 63,720
Changes in proportionate share	\$ 148,298	\$ 117,337
Differences between employer contributions and employer's proportionate share of system contributions	\$ 115,650	\$ 2,595
Total (prior to post-MD contributions)	\$ 692,828	\$ 183,652
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 509,176

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 245,416
2 nd Fiscal Year	57,576
3 rd Fiscal Year	98,066
4 th Fiscal Year	95,303
5 th Fiscal Year	12,816
Thereafter	0
Total	\$ 509,176

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00314708%
Employer's proportionate share at MD	0.00332566%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 476,741
Employer's proportionate share of system NPL/(A) at MD	\$ 575,260
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 921,227
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 285,732
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 147,114
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 644
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 16,047
Employer's Total Pension Expense/(Income)	\$ 163,805

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 31,724	\$ 0
Changes of assumptions	\$ 78,041	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,308
Changes in proportionate share	\$ 19,213	\$ 4,064
Differences between employer contributions and employer's proportionate share of system contributions	\$ 46,913	\$ 0
Total (prior to post-MD contributions)	\$ 175,891	\$ 20,372
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 155,519

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 74,617
2 nd Fiscal Year	23,665
3 rd Fiscal Year	31,821
4 th Fiscal Year	22,839
5 th Fiscal Year	2,577
Thereafter	0
Total	\$ 155,519

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00365295%
Employer's proportionate share at MD 0.00407899%

Employer's proportionate share of system NPL/(A) at prior MD \$ 553,374

Employer's proportionate share of system NPL/(A) at MD \$ 705,568

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,129,904
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 350,457

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 180,439
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 322
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,372)

Employer's Total Pension Expense/(Income) \$ 178,389

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 38,910	\$ 0
Changes of assumptions	\$ 95,718	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,002
Changes in proportionate share	\$ 50,800	\$ 37,477
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,743	\$ 10,100
Total (prior to post-MD contributions)	\$ 189,171	\$ 67,579
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 121,592

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 69,245
2 nd Fiscal Year	4,612
3 rd Fiscal Year	21,544
4 th Fiscal Year	23,469
5 th Fiscal Year	2,723
Thereafter	0
Total	\$ 121,592

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2693: City-County Insurance Services

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04341832%

Employer's proportionate share at MD 0.03100090%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,577,304

Employer's proportionate share of system NPL/(A) at MD \$ 5,362,413

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,587,429

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,663,519

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,371,359

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 442,611

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 255,971

Employer's Total Pension Expense/(Income) \$ 2,069,941

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 295,721	\$ 0
Changes of assumptions	\$ 727,473	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 152,019
Changes in proportionate share	\$ 2,733,908	\$ 1,406,150
Differences between employer contributions and employer's proportionate share of system contributions	\$ 907,739	\$ 9,425
Total (prior to post-MD contributions)	\$ 4,664,841	\$ 1,567,594
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,097,247

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,239,677
2 nd Fiscal Year	810,556
3 rd Fiscal Year	923,606
4 th Fiscal Year	147,488
5 th Fiscal Year	(24,080)
Thereafter	0
Total	\$ 3,097,247

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00434254%

Employer's proportionate share at MD 0.00629625%

Employer's proportionate share of system NPL/(A) at prior MD \$ 657,838

Employer's proportionate share of system NPL/(A) at MD \$ 1,089,100

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,744,098

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 540,958

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 278,522

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 27,885
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,997)

Employer's Total Pension Expense/(Income) \$ 302,410

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 60,061	\$ 0
Changes of assumptions	\$ 147,749	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,875
Changes in proportionate share	\$ 340,193	\$ 139,777
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,758	\$ 31,768
Total (prior to post-MD contributions)	\$ 564,761	\$ 202,420
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 362,341

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 130,576
2 nd Fiscal Year	43,910
3 rd Fiscal Year	104,325
4 th Fiscal Year	74,029
5 th Fiscal Year	9,501
Thereafter	0
Total	\$ 362,341

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.07519957%
Employer's proportionate share at MD	0.07473440%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 11,391,744
Employer's proportionate share of system NPL/(A) at MD	\$ 12,927,261
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 20,701,862
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 6,420,992
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,305,960
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (259,999)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 10,019
Employer's Total Pension Expense/(Income)	\$ 3,055,980

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 712,900	\$ 0
Changes of assumptions	\$ 1,753,731	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 366,475
Changes in proportionate share	\$ 0	\$ 583,552
Differences between employer contributions and employer's proportionate share of system contributions	\$ 168,281	\$ 82,474
Total (prior to post-MD contributions)	\$ 2,634,912	\$ 1,032,501
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,602,411

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,034,555
2 nd Fiscal Year	(24,610)
3 rd Fiscal Year	296,837
4 th Fiscal Year	277,843
5 th Fiscal Year	17,787
Thereafter	0
Total	\$ 1,602,411

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00541929%
Employer's proportionate share at MD 0.00591506%

Employer's proportionate share of system NPL/(A) at prior MD \$ 820,951
Employer's proportionate share of system NPL/(A) at MD \$ 1,023,164

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,638,506
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 508,207

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 261,659
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (27,921)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,329

Employer's Total Pension Expense/(Income) \$ 245,067

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 56,424	\$ 0
Changes of assumptions	\$ 138,804	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 29,006
Changes in proportionate share	\$ 47,673	\$ 94,424
Differences between employer contributions and employer's proportionate share of system contributions	\$ 33,721	\$ 684
Total (prior to post-MD contributions)	\$ 276,622	\$ 124,114
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 152,508

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 81,180
2 nd Fiscal Year	(1,336)
3 rd Fiscal Year	31,254
4 th Fiscal Year	36,813
5 th Fiscal Year	4,597
Thereafter	0
Total	\$ 152,508

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00041438%
Employer's proportionate share at MD 0.00208563%

Employer's proportionate share of system NPL/(A) at prior MD \$ 62,773
Employer's proportionate share of system NPL/(A) at MD \$ 360,764

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 577,732
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 179,192

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 92,260
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 35,146
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,821)

Employer's Total Pension Expense/(Income) \$ 123,585

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,895	\$ 0
Changes of assumptions	\$ 48,942	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,227
Changes in proportionate share	\$ 162,673	\$ 17,387
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,176	\$ 21,266
Total (prior to post-MD contributions)	\$ 233,686	\$ 48,880
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 184,806

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 65,932
2 nd Fiscal Year	32,620
3 rd Fiscal Year	38,544
4 th Fiscal Year	40,504
5 th Fiscal Year	7,206
Thereafter	0
Total	\$ 184,806

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00252882%
Employer's proportionate share at MD 0.00257072%

Employer's proportionate share of system NPL/(A) at prior MD \$ 383,083
Employer's proportionate share of system NPL/(A) at MD \$ 444,673

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 712,104
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 220,870

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 113,719
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,958)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,199)

Employer's Total Pension Expense/(Income) \$ 103,562

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,522	\$ 0
Changes of assumptions	\$ 60,325	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,606
Changes in proportionate share	\$ 7,005	\$ 18,402
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,827	\$ 4,895
Total (prior to post-MD contributions)	\$ 99,679	\$ 35,903
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 63,776

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 36,549
2 nd Fiscal Year	3,679
3 rd Fiscal Year	12,318
4 th Fiscal Year	10,427
5 th Fiscal Year	803
Thereafter	0
Total	\$ 63,776

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00139518%

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

Employer's proportionate share of system NPL/(A) at MD \$ 241,333

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 386,473

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 119,870

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 61,717

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 31,617
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,002)

Employer's Total Pension Expense/(Income) \$ 89,332

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,309	\$ 0
Changes of assumptions	\$ 32,740	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,842
Changes in proportionate share	\$ 132,791	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 381	\$ 19,385
Total (prior to post-MD contributions)	\$ 179,221	\$ 26,227
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 152,994

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 50,609
2 nd Fiscal Year	29,528
3 rd Fiscal Year	34,196
4 th Fiscal Year	32,831
5 th Fiscal Year	5,830
Thereafter	0
Total	\$ 152,994

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01958114%

Employer's proportionate share at MD 0.02242263%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,966,285

Employer's proportionate share of system NPL/(A) at MD \$ 3,878,578

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,211,199

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,926,496

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 991,890

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 106,251
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,911)

Employer's Total Pension Expense/(Income) \$ 1,086,230

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 213,892	\$ 0
Changes of assumptions	\$ 526,173	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 109,954
Changes in proportionate share	\$ 503,841	\$ 115,512
Differences between employer contributions and employer's proportionate share of system contributions	\$ 33,423	\$ 65,767
Total (prior to post-MD contributions)	\$ 1,277,329	\$ 291,233
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 986,096

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 482,439
2 nd Fiscal Year	168,587
3 rd Fiscal Year	178,290
4 th Fiscal Year	139,896
5 th Fiscal Year	16,885
Thereafter	0
Total	\$ 986,096

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00185620%
Employer's proportionate share at MD 0.00256578%

Employer's proportionate share of system NPL/(A) at prior MD \$ 281,190
Employer's proportionate share of system NPL/(A) at MD \$ 443,818

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 710,736
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 220,445

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 113,500
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,145
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,214

Employer's Total Pension Expense/(Income) \$ 135,859

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,475	\$ 0
Changes of assumptions	\$ 60,209	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,582
Changes in proportionate share	\$ 82,176	\$ 59,075
Differences between employer contributions and employer's proportionate share of system contributions	\$ 49,574	\$ 0
Total (prior to post-MD contributions)	\$ 216,434	\$ 71,657
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 144,777

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 64,754
2 nd Fiscal Year	17,807
3 rd Fiscal Year	25,945
4 th Fiscal Year	31,087
5 th Fiscal Year	5,186
Thereafter	0
Total	\$ 144,777

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,988)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,388)

Employer's Total Pension Expense/(Income) \$ (12,376)

	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	\$ 3,996
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19	\$ 0
Total (prior to post-MD contributions)	\$ 19	\$ 3,996
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,977)

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03763975%

Employer's proportionate share at MD 0.04130791%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,701,926

Employer's proportionate share of system NPL/(A) at MD \$ 7,145,279

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,442,531

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,549,072

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,827,301

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,718)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 71,619

Employer's Total Pension Expense/(Income) \$ 1,864,202

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 394,041	\$ 0
Changes of assumptions	\$ 969,339	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 202,561
Changes in proportionate share	\$ 353,169	\$ 276,553
Differences between employer contributions and employer's proportionate share of system contributions	\$ 214,497	\$ 5,469
Total (prior to post-MD contributions)	\$ 1,931,046	\$ 484,583
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,446,463

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 723,235
2 nd Fiscal Year	139,574
3 rd Fiscal Year	288,306
4 th Fiscal Year	263,521
5 th Fiscal Year	31,826
Thereafter	0
Total	\$ 1,446,463

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00101621%
Employer's proportionate share at MD 0.00112491%

Employer's proportionate share of system NPL/(A) at prior MD \$ 153,942
Employer's proportionate share of system NPL/(A) at MD \$ 194,582

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 311,607
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 96,649

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 49,762
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 980
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 864

Employer's Total Pension Expense/(Income) \$ 51,606

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,731	\$ 0
Changes of assumptions	\$ 26,397	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,516
Changes in proportionate share	\$ 13,269	\$ 3,632
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,638	\$ 3,172
Total (prior to post-MD contributions)	\$ 56,035	\$ 12,320
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 43,715

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 21,028
2 nd Fiscal Year	5,891
3 rd Fiscal Year	9,349
4 th Fiscal Year	6,744
5 th Fiscal Year	703
Thereafter	0
Total	\$ 43,715

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00011304%
Employer's proportionate share at MD 0.00014748%

Employer's proportionate share of system NPL/(A) at prior MD \$ 17,124
Employer's proportionate share of system NPL/(A) at MD \$ 25,511

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 40,853
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,671

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,524
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,732)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,239)

Employer's Total Pension Expense/(Income) \$ (7,447)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,407	\$ 0
Changes of assumptions	\$ 3,461	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 723
Changes in proportionate share	\$ 3,278	\$ 15,380
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,874
Total (prior to post-MD contributions)	\$ 8,146	\$ 20,977
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,831)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,396)
2 nd Fiscal Year	(3,996)
3 rd Fiscal Year	(225)
4 th Fiscal Year	682
5 th Fiscal Year	103
Thereafter	0
Total	\$ (12,831)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00125375%
Employer's proportionate share at MD 0.00059954%

Employer's proportionate share of system NPL/(A) at prior MD \$ 189,927

Employer's proportionate share of system NPL/(A) at MD \$ 103,706

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 166,076
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 51,511

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 26,521
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,697)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,108)

Employer's Total Pension Expense/(Income) \$ 8,716

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,719	\$ 0
Changes of assumptions	\$ 14,069	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,940
Changes in proportionate share	\$ 16,623	\$ 73,944
Differences between employer contributions and employer's proportionate share of system contributions	\$ 95	\$ 7,201
Total (prior to post-MD contributions)	\$ 36,506	\$ 84,085
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (47,579)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,967)
2 nd Fiscal Year	(15,782)
3 rd Fiscal Year	(10,991)
4 th Fiscal Year	(12,020)
5 th Fiscal Year	(2,819)
Thereafter	0
Total	\$ (47,579)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00680478%

Employer's proportionate share at MD 0.00684632%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,030,835

Employer's proportionate share of system NPL/(A) at MD \$ 1,184,249

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,896,470

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 588,219

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 302,855

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (33,233)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,979

Employer's Total Pension Expense/(Income) \$ 274,601

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 65,308	\$ 0
Changes of assumptions	\$ 160,657	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 33,572
Changes in proportionate share	\$ 3,954	\$ 77,298
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,426	\$ 1,574
Total (prior to post-MD contributions)	\$ 255,345	\$ 112,444
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 142,901

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 90,899
2 nd Fiscal Year	(3,254)
3 rd Fiscal Year	24,332
4 th Fiscal Year	28,364
5 th Fiscal Year	2,559
Thereafter	0
Total	\$ 142,901

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00636964%

Employer's proportionate share at MD 0.00614434%

Employer's proportionate share of system NPL/(A) at prior MD \$ 964,917

Employer's proportionate share of system NPL/(A) at MD \$ 1,062,824

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,702,018

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 527,906

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 271,802

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 37,002

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,055

Employer's Total Pension Expense/(Income) \$ 315,859

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 58,612	\$ 0
Changes of assumptions	\$ 144,184	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,130
Changes in proportionate share	\$ 116,801	\$ 22,864
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,580	\$ 13,701
Total (prior to post-MD contributions)	\$ 338,177	\$ 66,695
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 271,482

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 147,339
2 nd Fiscal Year	47,004
3 rd Fiscal Year	53,515
4 th Fiscal Year	23,212
5 th Fiscal Year	412
Thereafter	0
Total	\$ 271,482

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00873267%

Employer's proportionate share at MD 0.00796780%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,322,884

Employer's proportionate share of system NPL/(A) at MD \$ 1,378,239

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,207,127

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 684,573

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 352,465

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,483)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (19,059)

Employer's Total Pension Expense/(Income) \$ 326,923

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 76,006	\$ 0
Changes of assumptions	\$ 186,974	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 39,072
Changes in proportionate share	\$ 49,077	\$ 86,273
Differences between employer contributions and employer's proportionate share of system contributions	\$ 622	\$ 45,620
Total (prior to post-MD contributions)	\$ 312,679	\$ 170,965
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 141,714

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 119,408
2 nd Fiscal Year	436
3 rd Fiscal Year	14,421
4 th Fiscal Year	9,402
5 th Fiscal Year	(1,953)
Thereafter	0
Total	\$ 141,714

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00099171%

Employer's proportionate share at MD 0.00090850%

Employer's proportionate share of system NPL/(A) at prior MD \$ 150,231

Employer's proportionate share of system NPL/(A) at MD \$ 157,149

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 251,660

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 78,056

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 40,189

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,178)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,616

Employer's Total Pension Expense/(Income) \$ 38,627

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,666	\$ 0
Changes of assumptions	\$ 21,319	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,455
Changes in proportionate share	\$ 0	\$ 18,798
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,045	\$ 0
Total (prior to post-MD contributions)	\$ 45,030	\$ 23,253
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 21,777

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 13,521
2 nd Fiscal Year	924
3 rd Fiscal Year	4,555
4 th Fiscal Year	2,755
5 th Fiscal Year	23
Thereafter	0
Total	\$ 21,777

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.06988989%
Employer's proportionate share at MD	0.07749173%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 10,587,398
Employer's proportionate share of system NPL/(A) at MD	\$ 13,404,213
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 21,465,659
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 6,657,895
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,427,933
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 74,252
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (93,372)
Employer's Total Pension Expense/(Income)	\$ 3,408,813

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 739,203	\$ 0
Changes of assumptions	\$ 1,818,435	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 379,996
Changes in proportionate share	\$ 815,137	\$ 527,800
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,913	\$ 202,324
Total (prior to post-MD contributions)	\$ 3,389,688	\$ 1,110,120
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,279,568

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,255,980
2 nd Fiscal Year	136,512
3 rd Fiscal Year	404,014
4 th Fiscal Year	431,980
5 th Fiscal Year	51,082
Thereafter	0
Total	\$ 2,279,568

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00203371%

Employer's proportionate share at MD 0.00221031%

Employer's proportionate share of system NPL/(A) at prior MD \$ 308,080

Employer's proportionate share of system NPL/(A) at MD \$ 382,331

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 612,269

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 189,904

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 97,776

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,813)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,996)

Employer's Total Pension Expense/(Income) \$ 89,967

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,084	\$ 0
Changes of assumptions	\$ 51,868	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,839
Changes in proportionate share	\$ 59,981	\$ 47,372
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,557	\$ 10,719
Total (prior to post-MD contributions)	\$ 135,490	\$ 68,930
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 66,560

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 31,234
2 nd Fiscal Year	(398)
3 rd Fiscal Year	20,696
4 th Fiscal Year	13,923
5 th Fiscal Year	1,106
Thereafter	0
Total	\$ 66,560

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00200967%
Employer's proportionate share at MD	0.00213249%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 304,439
Employer's proportionate share of system NPL/(A) at MD	\$ 368,870
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 590,712
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 183,218

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 94,333
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 7,024
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 8,486
Employer's Total Pension Expense/(Income)	\$ 109,843

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,342	\$ 0
Changes of assumptions	\$ 50,041	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,457
Changes in proportionate share	\$ 22,121	\$ 393
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,976	\$ 0
Total (prior to post-MD contributions)	\$ 114,480	\$ 10,850
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 103,630

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 51,579
2 nd Fiscal Year	16,385
3 rd Fiscal Year	20,280
4 th Fiscal Year	13,904
5 th Fiscal Year	1,483
Thereafter	0
Total	\$ 103,630

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00087334%
Employer's proportionate share at MD 0.00092830%

Employer's proportionate share of system NPL/(A) at prior MD \$ 132,300
Employer's proportionate share of system NPL/(A) at MD \$ 160,574

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 257,144
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 79,757

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 41,064
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 15,683
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,807

Employer's Total Pension Expense/(Income) \$ 58,554

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,855	\$ 0
Changes of assumptions	\$ 21,784	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,552
Changes in proportionate share	\$ 41,513	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,258	\$ 16,000
Total (prior to post-MD contributions)	\$ 86,410	\$ 20,552
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 65,858

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 32,973
2 nd Fiscal Year	17,049
3 rd Fiscal Year	12,525
4 th Fiscal Year	3,389
5 th Fiscal Year	(79)
Thereafter	0
Total	\$ 65,858

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00453326%
Employer's proportionate share at MD 0.00492854%

Employer's proportionate share of system NPL/(A) at prior MD \$ 686,729
Employer's proportionate share of system NPL/(A) at MD \$ 852,519

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,365,234
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 423,448

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 218,019
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,193)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,222)

Employer's Total Pension Expense/(Income) \$ 191,604

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 47,014	\$ 0
Changes of assumptions	\$ 115,654	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,168
Changes in proportionate share	\$ 64,749	\$ 50,552
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,605	\$ 23,407
Total (prior to post-MD contributions)	\$ 236,022	\$ 98,127
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 137,895

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 62,438
2 nd Fiscal Year	9,419
3 rd Fiscal Year	36,465
4 th Fiscal Year	27,054
5 th Fiscal Year	2,519
Thereafter	0
Total	\$ 137,895

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00326441%

Employer's proportionate share at MD 0.00318142%

Employer's proportionate share of system NPL/(A) at prior MD \$ 494,515

Employer's proportionate share of system NPL/(A) at MD \$ 550,309

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 881,272

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 273,340

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 140,734

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 50,400
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,765

Employer's Total Pension Expense/(Income) \$ 194,899

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,348	\$ 0
Changes of assumptions	\$ 74,656	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,601
Changes in proportionate share	\$ 135,817	\$ 11,999
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,115	\$ 13,616
Total (prior to post-MD contributions)	\$ 242,936	\$ 41,216
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 201,720

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 102,369
2 nd Fiscal Year	38,922
3 rd Fiscal Year	44,693
4 th Fiscal Year	15,611
5 th Fiscal Year	125
Thereafter	0
Total	\$ 201,720

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00032928%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 49,882
Employer's proportionate share of system NPL/(A) at MD \$ 0

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,507)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,003)

Employer's Total Pension Expense/(Income) \$ (3,510)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 14,064	\$ 35,051
Differences between employer contributions and employer's proportionate share of system contributions	\$ 134	\$ 4,538
Total (prior to post-MD contributions)	\$ 14,198	\$ 39,589
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (25,391)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,002)
2 nd Fiscal Year	(4,136)
3 rd Fiscal Year	(7,888)
4 th Fiscal Year	(7,872)
5 th Fiscal Year	(1,493)
Thereafter	0
Total	\$ (25,391)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00262155%

Employer's proportionate share at MD 0.00266459%

Employer's proportionate share of system NPL/(A) at prior MD \$ 397,130

Employer's proportionate share of system NPL/(A) at MD \$ 460,910

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 738,107

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 228,935

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 117,871

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 10,464
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,200)

Employer's Total Pension Expense/(Income) \$ 127,135

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,418	\$ 0
Changes of assumptions	\$ 62,528	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,066
Changes in proportionate share	\$ 30,152	\$ 3,158
Differences between employer contributions and employer's proportionate share of system contributions	\$ 853	\$ 14,933
Total (prior to post-MD contributions)	\$ 118,951	\$ 31,157
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 87,794

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 50,851
2 nd Fiscal Year	7,942
3 rd Fiscal Year	17,501
4 th Fiscal Year	10,941
5 th Fiscal Year	558
Thereafter	0
Total	\$ 87,794

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00522308%
Employer's proportionate share at MD 0.00523917%

Employer's proportionate share of system NPL/(A) at prior MD \$ 791,228
Employer's proportionate share of system NPL/(A) at MD \$ 906,251

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,451,280
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 450,136

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 231,761
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,142)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,585)

Employer's Total Pension Expense/(Income) \$ 214,034

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 49,977	\$ 0
Changes of assumptions	\$ 122,943	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,691
Changes in proportionate share	\$ 19,374	\$ 64,170
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,866	\$ 45,038
Total (prior to post-MD contributions)	\$ 199,160	\$ 134,899
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 64,261

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 70,868
2 nd Fiscal Year	(16,529)
3 rd Fiscal Year	(439)
4 th Fiscal Year	10,316
5 th Fiscal Year	45
Thereafter	0
Total	\$ 64,261

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01042960%

Employer's proportionate share at MD 0.01044184%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,579,947

Employer's proportionate share of system NPL/(A) at MD \$ 1,806,188

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,892,450

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 897,137

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 461,906

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (57,769)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,052)

Employer's Total Pension Expense/(Income) \$ 390,085

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 99,606	\$ 0
Changes of assumptions	\$ 245,030	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 51,204
Changes in proportionate share	\$ 76,024	\$ 130,585
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,806	\$ 35,112
Total (prior to post-MD contributions)	\$ 442,466	\$ 216,901
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 225,565

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 119,057
2 nd Fiscal Year	(1,249)
3 rd Fiscal Year	64,266
4 th Fiscal Year	41,665
5 th Fiscal Year	1,826
Thereafter	0
Total	\$ 225,565

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00532905%

Employer's proportionate share at MD 0.00599104%

Employer's proportionate share of system NPL/(A) at prior MD \$ 807,281

Employer's proportionate share of system NPL/(A) at MD \$ 1,036,306

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,659,553

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 514,735

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 265,020

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,405

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,301)

Employer's Total Pension Expense/(Income) \$ 268,124

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 57,149	\$ 0
Changes of assumptions	\$ 140,587	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 29,378
Changes in proportionate share	\$ 111,101	\$ 83,134
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,555	\$ 13,609
Total (prior to post-MD contributions)	\$ 320,392	\$ 126,121
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 194,271

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 105,186
2 nd Fiscal Year	21,935
3 rd Fiscal Year	29,657
4 th Fiscal Year	33,217
5 th Fiscal Year	4,276
Thereafter	0
Total	\$ 194,271

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.10015592%
Employer's proportionate share at MD	0.11748763%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 15,172,303
Employer's proportionate share of system NPL/(A) at MD	\$ 20,322,546
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 32,544,755
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 10,094,242
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 5,197,196
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (179,860)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (396,733)
Employer's Total Pension Expense/(Income)	\$ 4,620,603

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,120,729	\$ 0
Changes of assumptions	\$ 2,756,985	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 576,124
Changes in proportionate share	\$ 1,649,608	\$ 1,341,320
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 833,451
Total (prior to post-MD contributions)	\$ 5,527,322	\$ 2,750,895
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,776,427

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,522,292
2 nd Fiscal Year	(54,576)
3 rd Fiscal Year	538,026
4 th Fiscal Year	685,438
5 th Fiscal Year	85,247
Thereafter	0
Total	\$ 2,776,427

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01840518%

Employer's proportionate share at MD 0.01930467%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,788,142

Employer's proportionate share of system NPL/(A) at MD \$ 3,339,246

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,347,506

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,658,609

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 853,964

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (70,515)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,942)

Employer's Total Pension Expense/(Income) \$ 772,507

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 184,150	\$ 0
Changes of assumptions	\$ 453,007	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 94,664
Changes in proportionate share	\$ 90,297	\$ 215,882
Differences between employer contributions and employer's proportionate share of system contributions	\$ 35,226	\$ 32,711
Total (prior to post-MD contributions)	\$ 762,680	\$ 343,257
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 419,423

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 244,696
2 nd Fiscal Year	(10,864)
3 rd Fiscal Year	85,968
4 th Fiscal Year	90,827
5 th Fiscal Year	8,795
Thereafter	0
Total	\$ 419,423

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00154260%
Employer's proportionate share at MD 0.00042258%

Employer's proportionate share of system NPL/(A) at prior MD \$ 233,684
Employer's proportionate share of system NPL/(A) at MD \$ 73,096

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 117,057
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 36,307

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,693
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,012)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,759)

Employer's Total Pension Expense/(Income) \$ (1,078)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,031	\$ 0
Changes of assumptions	\$ 9,916	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,072
Changes in proportionate share	\$ 22,814	\$ 111,035
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,628	\$ 8,656
Total (prior to post-MD contributions)	\$ 43,389	\$ 121,763
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (78,374)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11,142)
2 nd Fiscal Year	(17,440)
3 rd Fiscal Year	(22,322)
4 th Fiscal Year	(22,810)
5 th Fiscal Year	(4,659)
Thereafter	0
Total	\$ (78,374)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00104709%
Employer's proportionate share at MD 0.00179458%

Employer's proportionate share of system NPL/(A) at prior MD \$ 158,620

Employer's proportionate share of system NPL/(A) at MD \$ 310,419

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 497,109
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 154,186

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 79,385
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,422)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (21,572)

Employer's Total Pension Expense/(Income) \$ 54,391

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,119	\$ 0
Changes of assumptions	\$ 42,112	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,800
Changes in proportionate share	\$ 71,349	\$ 51,286
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 46,395
Total (prior to post-MD contributions)	\$ 130,580	\$ 106,481
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 24,099

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,735
2 nd Fiscal Year	(9,007)
3 rd Fiscal Year	4,775
4 th Fiscal Year	15,837
5 th Fiscal Year	2,759
Thereafter	0
Total	\$ 24,099

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00499688%

Employer's proportionate share at MD 0.00520851%

Employer's proportionate share of system NPL/(A) at prior MD \$ 756,962

Employer's proportionate share of system NPL/(A) at MD \$ 900,947

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,442,787

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 447,502

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 230,404

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 14,277

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,076)

Employer's Total Pension Expense/(Income) \$ 230,605

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 49,685	\$ 0
Changes of assumptions	\$ 122,224	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,541
Changes in proportionate share	\$ 37,395	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 26,391
Total (prior to post-MD contributions)	\$ 209,304	\$ 51,932
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 157,372

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 90,394
2 nd Fiscal Year	13,604
3 rd Fiscal Year	29,007
4 th Fiscal Year	22,606
5 th Fiscal Year	1,760
Thereafter	0
Total	\$ 157,372

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00060574%

Employer's proportionate share at MD 0.00064395%

Employer's proportionate share of system NPL/(A) at prior MD \$ 91,762

Employer's proportionate share of system NPL/(A) at MD \$ 111,388

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 178,378

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 55,327

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 28,486

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 944
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,049)

Employer's Total Pension Expense/(Income) \$ 21,381

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,143	\$ 0
Changes of assumptions	\$ 15,111	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,158
Changes in proportionate share	\$ 6,098	\$ 5,696
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 19,261
Total (prior to post-MD contributions)	\$ 27,352	\$ 28,115
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (763)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,610
2 nd Fiscal Year	(4,962)
3 rd Fiscal Year	(1,259)
4 th Fiscal Year	903
5 th Fiscal Year	(56)
Thereafter	0
Total	\$ (763)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02172786%
Employer's proportionate share at MD	0.02595776%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 3,291,485
Employer's proportionate share of system NPL/(A) at MD	\$ 4,490,071
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,190,450
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,230,225
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,148,270
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 90,017
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 42,932
Employer's Total Pension Expense/(Income)	\$ 1,281,219

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 247,614	\$ 0
Changes of assumptions	\$ 609,129	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 127,289
Changes in proportionate share	\$ 626,636	\$ 166,496
Differences between employer contributions and employer's proportionate share of system contributions	\$ 112,138	\$ 16,031
Total (prior to post-MD contributions)	\$ 1,595,517	\$ 309,816
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,285,701

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 555,128
2 nd Fiscal Year	183,795
3 rd Fiscal Year	302,170
4 th Fiscal Year	218,074
5 th Fiscal Year	26,535
Thereafter	0
Total	\$ 1,285,701

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00031178%
Employer's proportionate share at MD 0.00036014%

Employer's proportionate share of system NPL/(A) at prior MD \$ 47,231
Employer's proportionate share of system NPL/(A) at MD \$ 62,296

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 99,761
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 30,942

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,931
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,203)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,236

Employer's Total Pension Expense/(Income) \$ 16,964

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,435	\$ 0
Changes of assumptions	\$ 8,451	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,766
Changes in proportionate share	\$ 4,603	\$ 15,515
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,834	\$ 119
Total (prior to post-MD contributions)	\$ 36,323	\$ 17,400
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 18,923

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,430
2 nd Fiscal Year	2,536
3 rd Fiscal Year	3,846
4 th Fiscal Year	4,379
5 th Fiscal Year	733
Thereafter	0
Total	\$ 18,923

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00418869%
Employer's proportionate share at MD 0.00478934%

Employer's proportionate share of system NPL/(A) at prior MD \$ 634,531
Employer's proportionate share of system NPL/(A) at MD \$ 828,441

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,326,675
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 411,488

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 211,862
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 36,708
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,083)

Employer's Total Pension Expense/(Income) \$ 235,487

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 45,686	\$ 0
Changes of assumptions	\$ 112,387	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,485
Changes in proportionate share	\$ 159,977	\$ 22,136
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,728	\$ 52,322
Total (prior to post-MD contributions)	\$ 323,778	\$ 97,943
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 225,835

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 104,583
2 nd Fiscal Year	43,840
3 rd Fiscal Year	49,134
4 th Fiscal Year	26,156
5 th Fiscal Year	2,121
Thereafter	0
Total	\$ 225,835

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00110328%
Employer's proportionate share at MD 0.00109900%

Employer's proportionate share of system NPL/(A) at prior MD \$ 167,132
Employer's proportionate share of system NPL/(A) at MD \$ 190,101

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 304,429
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 94,423

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 48,615
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,005)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,410

Employer's Total Pension Expense/(Income) \$ 49,020

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,483	\$ 0
Changes of assumptions	\$ 25,789	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,389
Changes in proportionate share	\$ 16,655	\$ 16,226
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,533	\$ 108
Total (prior to post-MD contributions)	\$ 59,460	\$ 21,723
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 37,737

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18,461
2 nd Fiscal Year	2,585
3 rd Fiscal Year	10,170
4 th Fiscal Year	6,106
5 th Fiscal Year	416
Thereafter	0
Total	\$ 37,737

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (28)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,726

Employer's Total Pension Expense/(Income) \$ 4,698

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 9
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,336	\$ 0
Total (prior to post-MD contributions)	\$ 4,336	\$ 9
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,327

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,394
2 nd Fiscal Year	1,127
3 rd Fiscal Year	683
4 th Fiscal Year	123
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,327

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.33850664%

Employer's proportionate share at MD 0.38059274%

Employer's proportionate share of system NPL/(A) at prior MD \$ 51,279,297

Employer's proportionate share of system NPL/(A) at MD \$ 65,833,429

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 105,426,396

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 32,699,571

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,835,944

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 794,658

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 325,215

Employer's Total Pension Expense/(Income) \$ 17,955,817

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,630,519	\$ 0
Changes of assumptions	\$ 8,931,056	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,866,311
Changes in proportionate share	\$ 4,019,203	\$ 446,175
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,069,300	\$ 316,165
Total (prior to post-MD contributions)	\$ 17,650,078	\$ 2,628,651
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,021,427

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,464,882
2 nd Fiscal Year	1,760,355
3 rd Fiscal Year	2,997,981
4 th Fiscal Year	2,503,383
5 th Fiscal Year	294,826
Thereafter	0
Total	\$ 15,021,427

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 864

Employer's Total Pension Expense/(Income) \$ 864

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 348	\$ 0
Total (prior to post-MD contributions)	\$ 348	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 348

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 348
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 348

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02472729%

Employer's proportionate share at MD 0.02950643%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,745,859

Employer's proportionate share of system NPL/(A) at MD \$ 5,103,906

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,173,452

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,535,118

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,305,250

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 56,485

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,582)

Employer's Total Pension Expense/(Income) \$ 1,352,153

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 281,465	\$ 0
Changes of assumptions	\$ 692,403	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 144,691
Changes in proportionate share	\$ 454,872	\$ 86,353
Differences between employer contributions and employer's proportionate share of system contributions	\$ 36,901	\$ 109,872
Total (prior to post-MD contributions)	\$ 1,465,641	\$ 340,916
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,124,725

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 547,594
2 nd Fiscal Year	120,632
3 rd Fiscal Year	226,573
4 th Fiscal Year	204,332
5 th Fiscal Year	25,594
Thereafter	0
Total	\$ 1,124,725

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00403765%

Employer's proportionate share at MD 0.00443775%

Employer's proportionate share of system NPL/(A) at prior MD \$ 611,651

Employer's proportionate share of system NPL/(A) at MD \$ 767,624

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,229,282

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 381,280

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 196,309

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,866)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,878)

Employer's Total Pension Expense/(Income) \$ 181,565

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 42,332	\$ 0
Changes of assumptions	\$ 104,137	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,761
Changes in proportionate share	\$ 40,331	\$ 45,832
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,618	\$ 19,367
Total (prior to post-MD contributions)	\$ 190,418	\$ 86,960
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 103,458

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 56,936
2 nd Fiscal Year	(2,413)
3 rd Fiscal Year	23,294
4 th Fiscal Year	23,269
5 th Fiscal Year	2,372
Thereafter	0
Total	\$ 103,458

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00154205%
Employer's proportionate share at MD	0.00164260%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 233,600
Employer's proportionate share of system NPL/(A) at MD	\$ 284,130
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 455,010
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 141,128
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 72,662
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 18,031
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (5,637)
Employer's Total Pension Expense/(Income)	\$ 85,056

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,669	\$ 0
Changes of assumptions	\$ 38,546	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,055
Changes in proportionate share	\$ 69,108	\$ 3,537
Differences between employer contributions and employer's proportionate share of system contributions	\$ 834	\$ 20,280
Total (prior to post-MD contributions)	\$ 124,157	\$ 31,872
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 92,285

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 45,125
2 nd Fiscal Year	17,537
3 rd Fiscal Year	20,885
4 th Fiscal Year	8,456
5 th Fiscal Year	282
Thereafter	0
Total	\$ 92,285

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00920651%

Employer's proportionate share at MD 0.00862487%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,394,665

Employer's proportionate share of system NPL/(A) at MD \$ 1,491,896

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,389,139

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 741,027

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 381,531

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,825)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (27,712)

Employer's Total Pension Expense/(Income) \$ 337,994

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 82,274	\$ 0
Changes of assumptions	\$ 202,393	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 42,294
Changes in proportionate share	\$ 19,005	\$ 135,319
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 53,098
Total (prior to post-MD contributions)	\$ 303,672	\$ 230,711
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 72,961

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 98,797
2 nd Fiscal Year	(34,289)
3 rd Fiscal Year	(3,336)
4 th Fiscal Year	12,644
5 th Fiscal Year	(855)
Thereafter	0
Total	\$ 72,961

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01460279%

Employer's proportionate share at MD 0.01685007%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,212,130

Employer's proportionate share of system NPL/(A) at MD \$ 2,914,659

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,667,567

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,447,716

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 745,382

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 43,408

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,575

Employer's Total Pension Expense/(Income) \$ 793,365

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 160,735	\$ 0
Changes of assumptions	\$ 395,407	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 82,628
Changes in proportionate share	\$ 274,289	\$ 45,171
Differences between employer contributions and employer's proportionate share of system contributions	\$ 48,265	\$ 13,196
Total (prior to post-MD contributions)	\$ 878,696	\$ 140,995
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 737,701

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 338,824
2 nd Fiscal Year	111,479
3 rd Fiscal Year	151,625
4 th Fiscal Year	120,692
5 th Fiscal Year	15,081
Thereafter	0
Total	\$ 737,701

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 123

Employer's Total Pension Expense/(Income) \$ 123

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 162	\$ 0
Total (prior to post-MD contributions)	\$ 162	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 162

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 123
2 nd Fiscal Year	39
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 162

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01244645%

Employer's proportionate share at MD 0.01352096%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,885,473

Employer's proportionate share of system NPL/(A) at MD \$ 2,338,802

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,745,384

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,161,687

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 598,115

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,653
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,031

Employer's Total Pension Expense/(Income) \$ 603,799

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 128,978	\$ 0
Changes of assumptions	\$ 317,285	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 66,303
Changes in proportionate share	\$ 102,561	\$ 47,718
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,090	\$ 33,203
Total (prior to post-MD contributions)	\$ 570,914	\$ 147,224
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 423,690

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 231,949
2 nd Fiscal Year	31,567
3 rd Fiscal Year	80,500
4 th Fiscal Year	72,171
5 th Fiscal Year	7,503
Thereafter	0
Total	\$ 423,690

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00103897%

Employer's proportionate share at MD 0.00128773%

Employer's proportionate share of system NPL/(A) at prior MD \$ 157,390

Employer's proportionate share of system NPL/(A) at MD \$ 222,746

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 356,709

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 110,639

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 56,964

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 10,313
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,880)

Employer's Total Pension Expense/(Income) \$ 63,397

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,284	\$ 0
Changes of assumptions	\$ 30,218	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,315
Changes in proportionate share	\$ 32,409	\$ 3,558
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 9,130
Total (prior to post-MD contributions)	\$ 74,911	\$ 19,003
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 55,908

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 26,728
2 nd Fiscal Year	5,959
3 rd Fiscal Year	11,590
4 th Fiscal Year	10,288
5 th Fiscal Year	1,342
Thereafter	0
Total	\$ 55,908

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00135162%
Employer's proportionate share at MD	0.00188340%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 204,753
Employer's proportionate share of system NPL/(A) at MD	\$ 325,783
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 521,713
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 161,817

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 83,314
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 17,787
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (1,735)
Employer's Total Pension Expense/(Income)	\$ 99,366

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,966	\$ 0
Changes of assumptions	\$ 44,196	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,236
Changes in proportionate share	\$ 69,521	\$ 11,692
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,712	\$ 11,652
Total (prior to post-MD contributions)	\$ 134,395	\$ 32,580
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 101,815

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 47,408
2 nd Fiscal Year	17,411
3 rd Fiscal Year	18,012
4 th Fiscal Year	16,545
5 th Fiscal Year	2,440
Thereafter	0
Total	\$ 101,815

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03285749%

Employer's proportionate share at MD 0.03345410%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,977,477

Employer's proportionate share of system NPL/(A) at MD \$ 5,786,758

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,266,980

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,874,292

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,479,879

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (67,858)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 56,120

Employer's Total Pension Expense/(Income) \$ 1,468,141

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 319,123	\$ 0
Changes of assumptions	\$ 785,040	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 164,049
Changes in proportionate share	\$ 229,293	\$ 263,490
Differences between employer contributions and employer's proportionate share of system contributions	\$ 146,694	\$ 9,138
Total (prior to post-MD contributions)	\$ 1,480,150	\$ 436,677
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,043,473

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 551,001
2 nd Fiscal Year	75,525
3 rd Fiscal Year	237,910
4 th Fiscal Year	166,235
5 th Fiscal Year	12,803
Thereafter	0
Total	\$ 1,043,473

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00327562%
Employer's proportionate share at MD	0.00475164%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 496,213
Employer's proportionate share of system NPL/(A) at MD	\$ 821,920
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,316,232
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 408,249
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 210,194
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 34,101
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 3,332
Employer's Total Pension Expense/(Income)	\$ 247,627

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 45,326	\$ 0
Changes of assumptions	\$ 111,503	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,301
Changes in proportionate share	\$ 180,749	\$ 24,001
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,333	\$ 21,666
Total (prior to post-MD contributions)	\$ 353,911	\$ 68,968
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 284,943

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 112,172
2 nd Fiscal Year	47,422
3 rd Fiscal Year	67,128
4 th Fiscal Year	51,083
5 th Fiscal Year	7,139
Thereafter	0
Total	\$ 284,943

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00324626%
Employer's proportionate share at MD 0.00311072%

Employer's proportionate share of system NPL/(A) at prior MD \$ 491,766
Employer's proportionate share of system NPL/(A) at MD \$ 538,080

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 861,687
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 267,265

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 137,606
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,027)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,288

Employer's Total Pension Expense/(Income) \$ 131,867

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 29,674	\$ 0
Changes of assumptions	\$ 72,997	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,254
Changes in proportionate share	\$ 5,241	\$ 34,095
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,416	\$ 861
Total (prior to post-MD contributions)	\$ 123,328	\$ 50,210
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 73,118

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 47,448
2 nd Fiscal Year	3,085
3 rd Fiscal Year	11,734
4 th Fiscal Year	10,293
5 th Fiscal Year	558
Thereafter	0
Total	\$ 73,118

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00272142%
Employer's proportionate share at MD 0.00295433%

Employer's proportionate share of system NPL/(A) at prior MD \$ 412,259

Employer's proportionate share of system NPL/(A) at MD \$ 511,028

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 818,367
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 253,829

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 130,688
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,570)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 519

Employer's Total Pension Expense/(Income) \$ 126,637

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 28,182	\$ 0
Changes of assumptions	\$ 69,327	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,487
Changes in proportionate share	\$ 43,156	\$ 53,578
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,792	\$ 7,213
Total (prior to post-MD contributions)	\$ 146,457	\$ 75,278
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 71,179

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 47,367
2 nd Fiscal Year	3,188
3 rd Fiscal Year	6,097
4 th Fiscal Year	12,884
5 th Fiscal Year	1,643
Thereafter	0
Total	\$ 71,179

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00056928%

Employer's proportionate share at MD 0.00036538%

Employer's proportionate share of system NPL/(A) at prior MD \$ 86,238

Employer's proportionate share of system NPL/(A) at MD \$ 63,202

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 101,212

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 31,393

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,163

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,680)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,044)

Employer's Total Pension Expense/(Income) \$ 10,439

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,485	\$ 0
Changes of assumptions	\$ 8,574	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,792
Changes in proportionate share	\$ 3,378	\$ 23,907
Differences between employer contributions and employer's proportionate share of system contributions	\$ 911	\$ 9,985
Total (prior to post-MD contributions)	\$ 16,348	\$ 35,684
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,336)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (47)
2 nd Fiscal Year	(6,744)
3 rd Fiscal Year	(6,605)
4 th Fiscal Year	(4,889)
5 th Fiscal Year	(1,050)
Thereafter	0
Total	\$ (19,336)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00144646%
Employer's proportionate share at MD 0.00138744%

Employer's proportionate share of system NPL/(A) at prior MD \$ 219,120
Employer's proportionate share of system NPL/(A) at MD \$ 239,994

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 384,329
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 119,205

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 61,375
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,056)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,327

Employer's Total Pension Expense/(Income) \$ 58,646

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,235	\$ 0
Changes of assumptions	\$ 32,558	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,804
Changes in proportionate share	\$ 5,336	\$ 16,835
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,690	\$ 1,756
Total (prior to post-MD contributions)	\$ 57,819	\$ 25,395
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 32,424

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 19,621
2 nd Fiscal Year	2,253
3 rd Fiscal Year	6,337
4 th Fiscal Year	4,114
5 th Fiscal Year	99
Thereafter	0
Total	\$ 32,424

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00123138%
Employer's proportionate share at MD 0.00100124%

Employer's proportionate share of system NPL/(A) at prior MD \$ 186,538
Employer's proportionate share of system NPL/(A) at MD \$ 173,191

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 277,349
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 86,024

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 44,291
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,518)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,014

Employer's Total Pension Expense/(Income) \$ 50,787

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,551	\$ 0
Changes of assumptions	\$ 23,495	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,910
Changes in proportionate share	\$ 7,103	\$ 31,201
Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,388	\$ 0
Total (prior to post-MD contributions)	\$ 69,537	\$ 36,111
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 33,426

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 23,382
2 nd Fiscal Year	4,415
3 rd Fiscal Year	4,198
4 th Fiscal Year	1,667
5 th Fiscal Year	(235)
Thereafter	0
Total	\$ 33,426

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00033818%
Employer's proportionate share at MD 0.00050725%

Employer's proportionate share of system NPL/(A) at prior MD \$ 51,230
Employer's proportionate share of system NPL/(A) at MD \$ 87,742

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 140,511
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 43,582

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,439
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,854)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,372)

Employer's Total Pension Expense/(Income) \$ 9,213

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,839	\$ 0
Changes of assumptions	\$ 11,903	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,487
Changes in proportionate share	\$ 19,230	\$ 38,109
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,449	\$ 3,839
Total (prior to post-MD contributions)	\$ 37,421	\$ 44,435
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,014)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,306)
2 nd Fiscal Year	(9,493)
3 rd Fiscal Year	(1,432)
4 th Fiscal Year	5,222
5 th Fiscal Year	994
Thereafter	0
Total	\$ (7,014)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03137236%
Employer's proportionate share at MD	0.03105007%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 4,752,499
Employer's proportionate share of system NPL/(A) at MD	\$ 5,370,919
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,601,049
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,667,744
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,373,534
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (45,626)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 50,996
Employer's Total Pension Expense/(Income)	\$ 1,378,904

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 296,190	\$ 0
Changes of assumptions	\$ 728,626	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 152,260
Changes in proportionate share	\$ 61,852	\$ 147,473
Differences between employer contributions and employer's proportionate share of system contributions	\$ 134,438	\$ 3,854
Total (prior to post-MD contributions)	\$ 1,221,106	\$ 303,587
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 917,519

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 515,614
2 nd Fiscal Year	71,876
3 rd Fiscal Year	189,805
4 th Fiscal Year	131,710
5 th Fiscal Year	8,516
Thereafter	0
Total	\$ 917,519

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00158654%

Employer's proportionate share at MD 0.00190148%

Employer's proportionate share of system NPL/(A) at prior MD \$ 240,340

Employer's proportionate share of system NPL/(A) at MD \$ 328,911

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 526,721

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 163,370

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 84,114

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 10,430
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,042)

Employer's Total Pension Expense/(Income) \$ 92,502

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,138	\$ 0
Changes of assumptions	\$ 44,620	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,324
Changes in proportionate share	\$ 54,866	\$ 9,395
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,999	\$ 5,961
Total (prior to post-MD contributions)	\$ 119,623	\$ 24,680
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 94,943

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 40,701
2 nd Fiscal Year	13,903
3 rd Fiscal Year	23,014
4 th Fiscal Year	15,542
5 th Fiscal Year	1,783
Thereafter	0
Total	\$ 94,943

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00020767%

Employer's proportionate share at MD 0.00023465%

Employer's proportionate share of system NPL/(A) at prior MD \$ 31,459

Employer's proportionate share of system NPL/(A) at MD \$ 40,589

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 64,999

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 20,161

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,380

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (544)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,198)

Employer's Total Pension Expense/(Income) \$ 7,638

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,238	\$ 0
Changes of assumptions	\$ 5,506	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,151
Changes in proportionate share	\$ 8,309	\$ 5,128
Differences between employer contributions and employer's proportionate share of system contributions	\$ 267	\$ 5,843
Total (prior to post-MD contributions)	\$ 16,320	\$ 12,122
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,198

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,264
2 nd Fiscal Year	318
3 rd Fiscal Year	1,683
4 th Fiscal Year	893
5 th Fiscal Year	41
Thereafter	0
Total	\$ 4,198

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.04614908%
Employer's proportionate share at MD 0.05114317%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,990,978
Employer's proportionate share of system NPL/(A) at MD \$ 8,846,544

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,166,955
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,394,093

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,262,375
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (657,789)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (23,048)

Employer's Total Pension Expense/(Income) \$ 1,581,538

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 487,861	\$ 0
Changes of assumptions	\$ 1,200,135	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 250,791
Changes in proportionate share	\$ 484,807	\$ 2,326,204
Differences between employer contributions and employer's proportionate share of system contributions	\$ 149,157	\$ 97,273
Total (prior to post-MD contributions)	\$ 2,321,960	\$ 2,674,268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (352,308)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 179,205
2 nd Fiscal Year	(525,790)
3 rd Fiscal Year	(257,578)
4 th Fiscal Year	211,970
5 th Fiscal Year	39,884
Thereafter	0
Total	\$ (352,308)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00068699%
Employer's proportionate share at MD 0.00073490%

Employer's proportionate share of system NPL/(A) at prior MD \$ 104,070

Employer's proportionate share of system NPL/(A) at MD \$ 127,120

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 203,572
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 63,141

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 32,509
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (723)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,006

Employer's Total Pension Expense/(Income) \$ 32,792

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,010	\$ 0
Changes of assumptions	\$ 17,245	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,604
Changes in proportionate share	\$ 4,779	\$ 5,079
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,839	\$ 692
Total (prior to post-MD contributions)	\$ 31,873	\$ 9,375
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,498

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 12,023
2 nd Fiscal Year	1,417
3 rd Fiscal Year	4,574
4 th Fiscal Year	4,061
5 th Fiscal Year	423
Thereafter	0
Total	\$ 22,498

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00115970%

Employer's proportionate share at MD 0.00145399%

Employer's proportionate share of system NPL/(A) at prior MD \$ 175,679

Employer's proportionate share of system NPL/(A) at MD \$ 251,505

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 402,764

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 124,923

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 64,319

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,070
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,400)

Employer's Total Pension Expense/(Income) \$ 74,989

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,870	\$ 0
Changes of assumptions	\$ 34,120	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,130
Changes in proportionate share	\$ 40,017	\$ 8,380
Differences between employer contributions and employer's proportionate share of system contributions	\$ 431	\$ 9,535
Total (prior to post-MD contributions)	\$ 88,438	\$ 25,045
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 63,393

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 34,585
2 nd Fiscal Year	6,800
3 rd Fiscal Year	10,127
4 th Fiscal Year	10,484
5 th Fiscal Year	1,397
Thereafter	0
Total	\$ 63,393

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00008897%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 13,478
Employer's proportionate share of system NPL/(A) at MD	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 0
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (9,203)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 154
Employer's Total Pension Expense/(Income)	\$ (9,049)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 3,972	\$ 37,399
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,704	\$ 1,746
Total (prior to post-MD contributions)	\$ 7,676	\$ 39,145
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (31,469)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,733)
2 nd Fiscal Year	(9,352)
3 rd Fiscal Year	(10,160)
4 th Fiscal Year	(2,994)
5 th Fiscal Year	(230)
Thereafter	0
Total	\$ (31,469)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00564928%
Employer's proportionate share at MD 0.00469391%

Employer's proportionate share of system NPL/(A) at prior MD \$ 855,792
Employer's proportionate share of system NPL/(A) at MD \$ 811,934

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,300,240
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 403,289

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 207,640
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (35,702)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 62,590

Employer's Total Pension Expense/(Income) \$ 234,528

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 44,776	\$ 0
Changes of assumptions	\$ 110,148	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,018
Changes in proportionate share	\$ 103,825	\$ 185,242
Differences between employer contributions and employer's proportionate share of system contributions	\$ 164,441	\$ 0
Total (prior to post-MD contributions)	\$ 423,190	\$ 208,260
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 214,930

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 102,004
2 nd Fiscal Year	27,689
3 rd Fiscal Year	59,960
4 th Fiscal Year	24,735
5 th Fiscal Year	542
Thereafter	0
Total	\$ 214,930

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00022928%

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

Employer's proportionate share of system NPL/(A) at MD \$ 39,660

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 63,512

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 19,699

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,142

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,725

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,350

Employer's Total Pension Expense/(Income) \$ 17,217

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,187	\$ 0
Changes of assumptions	\$ 5,380	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,124
Changes in proportionate share	\$ 24,661	\$ 5,975
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,743	\$ 3,186
Total (prior to post-MD contributions)	\$ 37,971	\$ 10,285
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 27,686

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,244
2 nd Fiscal Year	5,913
3 rd Fiscal Year	5,324
4 th Fiscal Year	5,250
5 th Fiscal Year	955
Thereafter	0
Total	\$ 27,686

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00193059%
Employer's proportionate share at MD 0.00180839%

Employer's proportionate share of system NPL/(A) at prior MD \$ 292,459

Employer's proportionate share of system NPL/(A) at MD \$ 312,808

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 500,935
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 155,372

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 79,996
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,369)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,335

Employer's Total Pension Expense/(Income) \$ 79,962

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,250	\$ 0
Changes of assumptions	\$ 42,436	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,868
Changes in proportionate share	\$ 0	\$ 29,673
Differences between employer contributions and employer's proportionate share of system contributions	\$ 31,345	\$ 299
Total (prior to post-MD contributions)	\$ 91,031	\$ 38,840
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 52,191

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 30,906
2 nd Fiscal Year	3,662
3 rd Fiscal Year	9,535
4 th Fiscal Year	7,544
5 th Fiscal Year	544
Thereafter	0
Total	\$ 52,191

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00182169%

Employer's proportionate share at MD 0.00218962%

Employer's proportionate share of system NPL/(A) at prior MD \$ 275,962

Employer's proportionate share of system NPL/(A) at MD \$ 378,752

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 606,537

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 188,127

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 96,860

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (390)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,608)

Employer's Total Pension Expense/(Income) \$ 94,862

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,887	\$ 0
Changes of assumptions	\$ 51,382	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,737
Changes in proportionate share	\$ 41,494	\$ 29,422
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,569	\$ 5,008
Total (prior to post-MD contributions)	\$ 117,332	\$ 45,167
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 72,165

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 34,117
2 nd Fiscal Year	6,201
3 rd Fiscal Year	14,134
4 th Fiscal Year	15,547
5 th Fiscal Year	2,166
Thereafter	0
Total	\$ 72,165

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00057627%
Employer's proportionate share at MD 0.00065434%

Employer's proportionate share of system NPL/(A) at prior MD \$ 87,297
Employer's proportionate share of system NPL/(A) at MD \$ 113,185

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 181,256
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 56,219

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 28,945
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,393
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,863

Employer's Total Pension Expense/(Income) \$ 35,201

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,242	\$ 0
Changes of assumptions	\$ 15,355	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,209
Changes in proportionate share	\$ 46,771	\$ 15,397
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,859	\$ 3,049
Total (prior to post-MD contributions)	\$ 73,227	\$ 21,655
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 51,572

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 20,448
2 nd Fiscal Year	10,118
3 rd Fiscal Year	14,389
4 th Fiscal Year	6,173
5 th Fiscal Year	444
Thereafter	0
Total	\$ 51,572

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00061568%
Employer's proportionate share at MD 0.00068779%

Employer's proportionate share of system NPL/(A) at prior MD \$ 93,267

Employer's proportionate share of system NPL/(A) at MD \$ 118,971

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 190,522
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 59,093

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 30,425
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,752
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,478)

Employer's Total Pension Expense/(Income) \$ 33,699

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,561	\$ 0
Changes of assumptions	\$ 16,140	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,373
Changes in proportionate share	\$ 46,034	\$ 22,126
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,495	\$ 2,952
Total (prior to post-MD contributions)	\$ 70,230	\$ 28,451
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 41,779

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,989
2 nd Fiscal Year	5,377
3 rd Fiscal Year	14,192
4 th Fiscal Year	6,715
5 th Fiscal Year	507
Thereafter	0
Total	\$ 41,779

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00784034%

Employer's proportionate share at MD 0.00853206%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,187,708

Employer's proportionate share of system NPL/(A) at MD \$ 1,475,842

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,363,430

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 733,053

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 377,425

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,599

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 43,449

Employer's Total Pension Expense/(Income) \$ 429,473

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 81,388	\$ 0
Changes of assumptions	\$ 200,215	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 41,839
Changes in proportionate share	\$ 81,051	\$ 18,225
Differences between employer contributions and employer's proportionate share of system contributions	\$ 129,328	\$ 691
Total (prior to post-MD contributions)	\$ 491,982	\$ 60,755
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 431,227

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 196,808
2 nd Fiscal Year	67,572
3 rd Fiscal Year	90,818
4 th Fiscal Year	67,646
5 th Fiscal Year	8,383
Thereafter	0
Total	\$ 431,227

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00372667%

Employer's proportionate share at MD 0.00388944%

Employer's proportionate share of system NPL/(A) at prior MD \$ 564,541

Employer's proportionate share of system NPL/(A) at MD \$ 672,780

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,077,397

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 334,171

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 172,054

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,758)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (29,309)

Employer's Total Pension Expense/(Income) \$ 127,987

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,102	\$ 0
Changes of assumptions	\$ 91,270	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,073
Changes in proportionate share	\$ 93,496	\$ 91,357
Differences between employer contributions and employer's proportionate share of system contributions	\$ 482	\$ 72,247
Total (prior to post-MD contributions)	\$ 222,350	\$ 182,677
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 39,673

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 29,704
2 nd Fiscal Year	(22,217)
3 rd Fiscal Year	19,056
4 th Fiscal Year	13,219
5 th Fiscal Year	(89)
Thereafter	0
Total	\$ 39,673

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00515939%

Employer's proportionate share at MD 0.00408564%

Employer's proportionate share of system NPL/(A) at prior MD \$ 781,580

Employer's proportionate share of system NPL/(A) at MD \$ 706,718

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,131,746

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 351,028

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 180,733

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22,102)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,701

Employer's Total Pension Expense/(Income) \$ 164,332

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 38,973	\$ 0
Changes of assumptions	\$ 95,874	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,035
Changes in proportionate share	\$ 55,883	\$ 133,258
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,584	\$ 1,397
Total (prior to post-MD contributions)	\$ 215,314	\$ 154,690
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 60,624

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 53,602
2 nd Fiscal Year	6,882
3 rd Fiscal Year	7,960
4 th Fiscal Year	(4,691)
5 th Fiscal Year	(3,127)
Thereafter	0
Total	\$ 60,624

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00351752%
Employer's proportionate share at MD 0.00289093%

Employer's proportionate share of system NPL/(A) at prior MD \$ 532,858
Employer's proportionate share of system NPL/(A) at MD \$ 500,062

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 800,804
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 248,381

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 127,884
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (37,814)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,631)

Employer's Total Pension Expense/(Income) \$ 83,439

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,577	\$ 0
Changes of assumptions	\$ 67,839	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,176
Changes in proportionate share	\$ 321	\$ 110,067
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,033	\$ 12,568
Total (prior to post-MD contributions)	\$ 99,770	\$ 136,811
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (37,041)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,557
2 nd Fiscal Year	(25,718)
3 rd Fiscal Year	(10,722)
4 th Fiscal Year	(5,820)
5 th Fiscal Year	(2,339)
Thereafter	0
Total	\$ (37,041)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00558685%
Employer's proportionate share at MD 0.01025275%

Employer's proportionate share of system NPL/(A) at prior MD \$ 846,334
Employer's proportionate share of system NPL/(A) at MD \$ 1,773,480

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,840,071
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 880,890

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 453,542
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 69,988
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 44,551

Employer's Total Pension Expense/(Income) \$ 568,081

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 97,802	\$ 0
Changes of assumptions	\$ 240,593	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 50,276
Changes in proportionate share	\$ 448,400	\$ 140,696
Differences between employer contributions and employer's proportionate share of system contributions	\$ 164,076	\$ 3,390
Total (prior to post-MD contributions)	\$ 950,871	\$ 194,362
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 756,509

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 278,060
2 nd Fiscal Year	120,865
3 rd Fiscal Year	159,861
4 th Fiscal Year	168,576
5 th Fiscal Year	29,146
Thereafter	0
Total	\$ 756,509

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00874151%
Employer's proportionate share at MD	0.01271400%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,324,224
Employer's proportionate share of system NPL/(A) at MD	\$ 2,199,218
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,521,852
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,092,355

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 562,418
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 103,336
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (3,561)
Employer's Total Pension Expense/(Income)	\$ 662,193

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 121,280	\$ 0
Changes of assumptions	\$ 298,349	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 62,346
Changes in proportionate share	\$ 425,151	\$ 40,653
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,598	\$ 48,961
Total (prior to post-MD contributions)	\$ 875,378	\$ 151,960
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 723,418

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 316,352
2 nd Fiscal Year	113,689
3 rd Fiscal Year	143,005
4 th Fiscal Year	130,753
5 th Fiscal Year	19,620
Thereafter	0
Total	\$ 723,418

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00021258%
Employer's proportionate share at MD 0.00005629%

Employer's proportionate share of system NPL/(A) at prior MD \$ 32,203
Employer's proportionate share of system NPL/(A) at MD \$ 9,737

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,593
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,836

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,490
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,884)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,687

Employer's Total Pension Expense/(Income) \$ 4,293

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 537	\$ 0
Changes of assumptions	\$ 1,321	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 276
Changes in proportionate share	\$ 6,139	\$ 41,198
Differences between employer contributions and employer's proportionate share of system contributions	\$ 33,867	\$ 0
Total (prior to post-MD contributions)	\$ 41,864	\$ 41,474
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 390

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,548
2 nd Fiscal Year	(3,525)
3 rd Fiscal Year	1,028
4 th Fiscal Year	1,234
5 th Fiscal Year	104
Thereafter	0
Total	\$ 390

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00061318%
Employer's proportionate share at MD 0.00088959%

Employer's proportionate share of system NPL/(A) at prior MD \$ 92,889
Employer's proportionate share of system NPL/(A) at MD \$ 153,878

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 246,422
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 76,431

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 39,352
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,430
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,487

Employer's Total Pension Expense/(Income) \$ 50,269

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,486	\$ 0
Changes of assumptions	\$ 20,875	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,362
Changes in proportionate share	\$ 34,354	\$ 1,192
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,594	\$ 0
Total (prior to post-MD contributions)	\$ 70,309	\$ 5,554
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 64,755

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 25,536
2 nd Fiscal Year	12,015
3 rd Fiscal Year	14,809
4 th Fiscal Year	10,848
5 th Fiscal Year	1,547
Thereafter	0
Total	\$ 64,755

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00054144%

Employer's proportionate share at MD 0.00057347%

Employer's proportionate share of system NPL/(A) at prior MD \$ 82,021

Employer's proportionate share of system NPL/(A) at MD \$ 99,197

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 158,855

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 49,271

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 25,368

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,476)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,932)

Employer's Total Pension Expense/(Income) \$ 4,960

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,470	\$ 0
Changes of assumptions	\$ 13,457	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,812
Changes in proportionate share	\$ 4,188	\$ 34,444
Differences between employer contributions and employer's proportionate share of system contributions	\$ 497	\$ 2,435
Total (prior to post-MD contributions)	\$ 23,612	\$ 39,691
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,079)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10,416)
2 nd Fiscal Year	(10,169)
3 rd Fiscal Year	1,047
4 th Fiscal Year	3,125
5 th Fiscal Year	334
Thereafter	0
Total	\$ (16,079)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00109433%
Employer's proportionate share at MD 0.00118048%

Employer's proportionate share of system NPL/(A) at prior MD \$ 165,777
Employer's proportionate share of system NPL/(A) at MD \$ 204,195

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 327,000
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 101,424

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 52,220
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,536)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,863)

Employer's Total Pension Expense/(Income) \$ 32,821

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,261	\$ 0
Changes of assumptions	\$ 27,701	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,789
Changes in proportionate share	\$ 10,478	\$ 23,990
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,472	\$ 9,701
Total (prior to post-MD contributions)	\$ 50,912	\$ 39,480
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,432

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,694
2 nd Fiscal Year	(2,457)
3 rd Fiscal Year	6,307
4 th Fiscal Year	5,402
5 th Fiscal Year	486
Thereafter	0
Total	\$ 11,432

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00150746%
Employer's proportionate share at MD 0.00168514%

Employer's proportionate share of system NPL/(A) at prior MD \$ 228,360

Employer's proportionate share of system NPL/(A) at MD \$ 291,489

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 466,794
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 144,783

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 74,544
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,420
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,588

Employer's Total Pension Expense/(Income) \$ 83,552

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,075	\$ 0
Changes of assumptions	\$ 39,544	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,263
Changes in proportionate share	\$ 18,692	\$ 4,923
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,781	\$ 446
Total (prior to post-MD contributions)	\$ 96,092	\$ 13,632
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 82,460

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 37,364
2 nd Fiscal Year	12,229
3 rd Fiscal Year	17,366
4 th Fiscal Year	13,728
5 th Fiscal Year	1,773
Thereafter	0
Total	\$ 82,460

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00239679%
Employer's proportionate share at MD	0.00251704%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 363,082
Employer's proportionate share of system NPL/(A) at MD	\$ 435,388
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 697,235
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 216,258
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 111,344
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (5,763)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (4,565)
Employer's Total Pension Expense/(Income)	\$ 101,016

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,010	\$ 0
Changes of assumptions	\$ 59,065	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,343
Changes in proportionate share	\$ 40,409	\$ 35,554
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,215	\$ 14,409
Total (prior to post-MD contributions)	\$ 125,699	\$ 62,306
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 63,393

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 31,323
2 nd Fiscal Year	706
3 rd Fiscal Year	18,588
4 th Fiscal Year	12,034
5 th Fiscal Year	742
Thereafter	0
Total	\$ 63,393

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00012338%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,690
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,584)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (210)

Employer's Total Pension Expense/(Income) **\$ (2,794)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 492	\$ 11,782
Differences between employer contributions and employer's proportionate share of system contributions	\$ 384	\$ 937
Total (prior to post-MD contributions)	\$ 876	\$ 12,719
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,843)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,667)
2 nd Fiscal Year	(2,813)
3 rd Fiscal Year	(2,971)
4 th Fiscal Year	(2,833)
5 th Fiscal Year	(559)
Thereafter	0
Total	\$ (11,843)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00313705%

Employer's proportionate share at MD 0.00167170%

Employer's proportionate share of system NPL/(A) at prior MD \$ 475,222

Employer's proportionate share of system NPL/(A) at MD \$ 289,164

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 463,071

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 143,628

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 73,950

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (37,374)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,054)

Employer's Total Pension Expense/(Income) \$ 26,522

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,947	\$ 0
Changes of assumptions	\$ 39,228	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,198
Changes in proportionate share	\$ 1,005	\$ 157,362
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,051	\$ 20,550
Total (prior to post-MD contributions)	\$ 67,231	\$ 186,110
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (118,879)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (17,715)
2 nd Fiscal Year	(40,491)
3 rd Fiscal Year	(30,184)
4 th Fiscal Year	(24,892)
5 th Fiscal Year	(5,598)
Thereafter	0
Total	\$ (118,879)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00054504%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 82,566
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (13,868)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12)

Employer's Total Pension Expense/(Income) **\$ (13,880)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 3,565	\$ 59,291
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,115	\$ 3,235
Total (prior to post-MD contributions)	\$ 6,680	\$ 62,526
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (55,846)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,934)
2 nd Fiscal Year	(13,204)
3 rd Fiscal Year	(14,037)
4 th Fiscal Year	(12,314)
5 th Fiscal Year	(2,357)
Thereafter	0
Total	\$ (55,846)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00015629%

Employer's proportionate share at MD 0.00028489%

Employer's proportionate share of system NPL/(A) at prior MD \$ 23,676

Employer's proportionate share of system NPL/(A) at MD \$ 49,279

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 78,916

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 24,477

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,602

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,811
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,713)

Employer's Total Pension Expense/(Income) \$ 11,700

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,718	\$ 0
Changes of assumptions	\$ 6,685	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,397
Changes in proportionate share	\$ 12,240	\$ 2,226
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 6,579
Total (prior to post-MD contributions)	\$ 21,643	\$ 10,202
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,441

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,369
2 nd Fiscal Year	927
3 rd Fiscal Year	2,624
4 th Fiscal Year	3,040
5 th Fiscal Year	481
Thereafter	0
Total	\$ 11,441

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00062181%
Employer's proportionate share at MD 0.00076819%

Employer's proportionate share of system NPL/(A) at prior MD \$ 94,196
Employer's proportionate share of system NPL/(A) at MD \$ 132,878

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 212,793
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 66,001

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 33,982
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,207
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,204)

Employer's Total Pension Expense/(Income) \$ 35,985

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,328	\$ 0
Changes of assumptions	\$ 18,026	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,767
Changes in proportionate share	\$ 14,184	\$ 510
Differences between employer contributions and employer's proportionate share of system contributions	\$ 422	\$ 2,805
Total (prior to post-MD contributions)	\$ 39,960	\$ 7,082
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 32,878

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 15,070
2 nd Fiscal Year	4,017
3 rd Fiscal Year	6,908
4 th Fiscal Year	6,077
5 th Fiscal Year	807
Thereafter	0
Total	\$ 32,878

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.07276220%
Employer's proportionate share at MD	0.06751059%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 11,022,515
Employer's proportionate share of system NPL/(A) at MD	\$ 11,677,715
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 18,700,825
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 5,800,340
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,986,406
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 194,491
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (31,350)
Employer's Total Pension Expense/(Income)	\$ 3,149,547

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 643,992	\$ 0
Changes of assumptions	\$ 1,584,215	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 331,051
Changes in proportionate share	\$ 772,387	\$ 501,014
Differences between employer contributions and employer's proportionate share of system contributions	\$ 72,269	\$ 219,740
Total (prior to post-MD contributions)	\$ 3,072,863	\$ 1,051,805
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,021,058

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,302,622
2 nd Fiscal Year	230,207
3 rd Fiscal Year	351,595
4 th Fiscal Year	147,854
5 th Fiscal Year	(11,221)
Thereafter	0
Total	\$ 2,021,058

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
 Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
 Discount rate 7.20%
 Employer's proportionate share at prior MD 0.00000000%
 Employer's proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
 ▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (419,289)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 39,431

Employer's Total Pension Expense/(Income) \$ (379,858)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 3,047	\$ 949,938
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,568	\$ 44,173
Total (prior to post-MD contributions)	\$ 15,615	\$ 994,111
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (978,496)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (445,276)
2 nd Fiscal Year	(414,736)
3 rd Fiscal Year	(118,484)
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (978,496)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00268660%

Employer's proportionate share at MD 0.00294238%

Employer's proportionate share of system NPL/(A) at prior MD \$ 406,985

Employer's proportionate share of system NPL/(A) at MD \$ 508,961

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 815,056

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 252,802

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 130,159

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,007
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,822)

Employer's Total Pension Expense/(Income) \$ 127,344

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 28,068	\$ 0
Changes of assumptions	\$ 69,046	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,429
Changes in proportionate share	\$ 48,814	\$ 24,830
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,625	\$ 12,132
Total (prior to post-MD contributions)	\$ 149,553	\$ 51,391
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 98,162

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 46,910
2 nd Fiscal Year	13,863
3 rd Fiscal Year	20,557
4 th Fiscal Year	15,276
5 th Fiscal Year	1,556
Thereafter	0
Total	\$ 98,162

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00103095%
Employer's proportionate share at MD 0.00111401%

Employer's proportionate share of system NPL/(A) at prior MD \$ 156,175
Employer's proportionate share of system NPL/(A) at MD \$ 192,697

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 308,587
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 95,713

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 49,279
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,258)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,703)

Employer's Total Pension Expense/(Income) \$ 44,318

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,627	\$ 0
Changes of assumptions	\$ 26,142	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,463
Changes in proportionate share	\$ 8,089	\$ 8,656
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 9,359
Total (prior to post-MD contributions)	\$ 44,858	\$ 23,478
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 21,380

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,083
2 nd Fiscal Year	(1,828)
3 rd Fiscal Year	3,884
4 th Fiscal Year	4,800
5 th Fiscal Year	440
Thereafter	0
Total	\$ 21,380

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00151339%
Employer's proportionate share at MD 0.00114316%

Employer's proportionate share of system NPL/(A) at prior MD \$ 229,259

Employer's proportionate share of system NPL/(A) at MD \$ 197,739

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 316,662
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 98,217

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 50,569
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,927)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 878

Employer's Total Pension Expense/(Income) \$ 42,520

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,905	\$ 0
Changes of assumptions	\$ 26,826	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,606
Changes in proportionate share	\$ 12,849	\$ 43,988
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,668	\$ 505
Total (prior to post-MD contributions)	\$ 56,248	\$ 50,099
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,149

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,933
2 nd Fiscal Year	(1,882)
3 rd Fiscal Year	832
4 th Fiscal Year	(2,569)
5 th Fiscal Year	(1,165)
Thereafter	0
Total	\$ 6,149

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00186428%

Employer's proportionate share at MD 0.00216368%

Employer's proportionate share of system NPL/(A) at prior MD \$ 282,414

Employer's proportionate share of system NPL/(A) at MD \$ 374,265

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 599,352

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 185,898

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 95,713

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 499
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,174)

Employer's Total Pension Expense/(Income) \$ 94,038

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,640	\$ 0
Changes of assumptions	\$ 50,773	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,610
Changes in proportionate share	\$ 54,035	\$ 25,768
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,607	\$ 5,802
Total (prior to post-MD contributions)	\$ 128,055	\$ 42,180
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 85,875

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 36,062
2 nd Fiscal Year	14,862
3 rd Fiscal Year	18,790
4 th Fiscal Year	14,373
5 th Fiscal Year	1,787
Thereafter	0
Total	\$ 85,875

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00027402%

Employer's proportionate share at MD 0.00045027%

Employer's proportionate share of system NPL/(A) at prior MD \$ 41,510

Employer's proportionate share of system NPL/(A) at MD \$ 77,886

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 124,727

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 38,686

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,918

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (71,294)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,178)

Employer's Total Pension Expense/(Income) \$ (58,554)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,295	\$ 0
Changes of assumptions	\$ 10,566	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,208
Changes in proportionate share	\$ 72,554	\$ 308,123
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,863	\$ 23,953
Total (prior to post-MD contributions)	\$ 122,278	\$ 334,284
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (212,006)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (68,487)
2 nd Fiscal Year	(66,488)
3 rd Fiscal Year	(72,588)
4 th Fiscal Year	(6,476)
5 th Fiscal Year	2,033
Thereafter	0
Total	\$ (212,006)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00143976%
Employer's proportionate share at MD	0.00127375%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 218,105
Employer's proportionate share of system NPL/(A) at MD	\$ 220,328
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 352,836
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 109,437

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 56,346
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 6,018
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 10,290
Employer's Total Pension Expense/(Income)	\$ 72,654

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,150	\$ 0
Changes of assumptions	\$ 29,890	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,246
Changes in proportionate share	\$ 14,639	\$ 16,827
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,013	\$ 0
Total (prior to post-MD contributions)	\$ 73,692	\$ 23,073
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 50,619

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 34,443
2 nd Fiscal Year	6,794
3 rd Fiscal Year	6,519
4 th Fiscal Year	3,014
5 th Fiscal Year	(150)
Thereafter	0
Total	\$ 50,619

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00131502%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 199,208
Employer's proportionate share of system NPL/(A) at MD \$ 0

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (32,277)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,012

Employer's Total Pension Expense/(Income) \$ (30,265)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 636	\$ 131,445
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,443	\$ 58
Total (prior to post-MD contributions)	\$ 5,079	\$ 131,503
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (126,424)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (30,497)
2 nd Fiscal Year	(29,906)
3 rd Fiscal Year	(30,145)
4 th Fiscal Year	(29,914)
5 th Fiscal Year	(5,962)
Thereafter	0
Total	\$ (126,424)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00015548%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 26,894**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 43,069
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,358

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,878
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,718)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,667

Employer's Total Pension Expense/(Income) **\$ 2,827**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,483	\$ 0
Changes of assumptions	\$ 3,649	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 762
Changes in proportionate share	\$ 14,799	\$ 20,428
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,151	\$ 901
Total (prior to post-MD contributions)	\$ 30,082	\$ 22,091
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,991

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,233)
2 nd Fiscal Year	(2,445)
3 rd Fiscal Year	4,399
4 th Fiscal Year	6,151
5 th Fiscal Year	1,119
Thereafter	0
Total	\$ 7,991

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00069180%

Employer's proportionate share at MD 0.00115057%

Employer's proportionate share of system NPL/(A) at prior MD \$ 104,799

Employer's proportionate share of system NPL/(A) at MD \$ 199,021

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 318,715

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 98,854

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 50,897

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,459
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (534)

Employer's Total Pension Expense/(Income) \$ 61,822

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,975	\$ 0
Changes of assumptions	\$ 26,999	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,642
Changes in proportionate share	\$ 45,924	\$ 1,799
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,670	\$ 3,934
Total (prior to post-MD contributions)	\$ 86,568	\$ 11,375
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 75,193

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 30,285
2 nd Fiscal Year	12,036
3 rd Fiscal Year	16,022
4 th Fiscal Year	14,571
5 th Fiscal Year	2,279
Thereafter	0
Total	\$ 75,193

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02786332%
Employer's proportionate share at MD 0.02946064%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,220,926
Employer's proportionate share of system NPL/(A) at MD \$ 5,095,985

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,160,768
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,531,184

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,303,224
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (41,795)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (121,897)

Employer's Total Pension Expense/(Income) \$ 1,139,532

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 281,029	\$ 0
Changes of assumptions	\$ 691,329	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 144,466
Changes in proportionate share	\$ 188,772	\$ 359,690
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 256,858
Total (prior to post-MD contributions)	\$ 1,161,130	\$ 761,014
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 400,116

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 331,080
2 nd Fiscal Year	(108,934)
3 rd Fiscal Year	54,974
4 th Fiscal Year	112,946
5 th Fiscal Year	10,049
Thereafter	0
Total	\$ 400,116

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00328915%

Employer's proportionate share at MD 0.00309513%

Employer's proportionate share of system NPL/(A) at prior MD \$ 498,263

Employer's proportionate share of system NPL/(A) at MD \$ 535,383

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 857,369

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 265,926

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 136,917

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,804)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,287)

Employer's Total Pension Expense/(Income) \$ 116,826

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 29,525	\$ 0
Changes of assumptions	\$ 72,631	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,178
Changes in proportionate share	\$ 7,300	\$ 36,197
Differences between employer contributions and employer's proportionate share of system contributions	\$ 93	\$ 11,543
Total (prior to post-MD contributions)	\$ 109,549	\$ 62,918
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 46,631

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 33,287
2 nd Fiscal Year	(4,170)
3 rd Fiscal Year	10,619
4 th Fiscal Year	7,139
5 th Fiscal Year	(244)
Thereafter	0
Total	\$ 46,631

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02743225%
Employer's proportionate share at MD	0.02950918%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 4,155,625
Employer's proportionate share of system NPL/(A) at MD	\$ 5,104,381
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,174,214
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,535,355
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,305,371
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (48,933)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 109,036
Employer's Total Pension Expense/(Income)	\$ 1,365,474

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 281,492	\$ 0
Changes of assumptions	\$ 692,468	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 144,704
Changes in proportionate share	\$ 197,679	\$ 128,540
Differences between employer contributions and employer's proportionate share of system contributions	\$ 326,794	\$ 4,985
Total (prior to post-MD contributions)	\$ 1,498,433	\$ 278,229
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,220,204

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 572,123
2 nd Fiscal Year	167,326
3 rd Fiscal Year	261,431
4 th Fiscal Year	196,913
5 th Fiscal Year	22,411
Thereafter	0
Total	\$ 1,220,204

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00057325%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 86,840
Employer's proportionate share of system NPL/(A) at MD \$ 0

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,384)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,625)

Employer's Total Pension Expense/(Income) \$ (11,009)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 36,095	\$ 64,314
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,158	\$ 5,350
Total (prior to post-MD contributions)	\$ 39,253	\$ 69,664
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (30,411)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,657)
2 nd Fiscal Year	(4,210)
3 rd Fiscal Year	(2,902)
4 th Fiscal Year	(11,045)
5 th Fiscal Year	(2,597)
Thereafter	0
Total	\$ (30,411)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00099034%
Employer's proportionate share at MD 0.00176276%

Employer's proportionate share of system NPL/(A) at prior MD \$ 150,023
Employer's proportionate share of system NPL/(A) at MD \$ 304,915

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 488,295
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 151,452

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 77,978
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,099
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,307

Employer's Total Pension Expense/(Income) \$ 86,384

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,815	\$ 0
Changes of assumptions	\$ 41,365	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,644
Changes in proportionate share	\$ 73,560	\$ 41,301
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,554	\$ 0
Total (prior to post-MD contributions)	\$ 148,294	\$ 49,945
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 98,349

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 37,565
2 nd Fiscal Year	12,191
3 rd Fiscal Year	18,925
4 th Fiscal Year	25,169
5 th Fiscal Year	4,499
Thereafter	0
Total	\$ 98,349

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2017
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0
<u>Employer Pension Expense for Measurement Period</u>		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	0
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	0
Employer's Total Pension Expense/(Income)	\$	0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00001342%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,033
Employer's proportionate share of system NPL/(A) at MD \$ 0

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (83)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (57)

Employer's Total Pension Expense/(Income) \$ (140)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 551	\$ 1,277
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 164
Total (prior to post-MD contributions)	\$ 551	\$ 1,441
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (890)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (140)
2 nd Fiscal Year	(140)
3 rd Fiscal Year	(248)
4 th Fiscal Year	(301)
5 th Fiscal Year	(61)
Thereafter	0
Total	\$ (890)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00309932%
Employer's proportionate share at MD 0.00391588%

Employer's proportionate share of system NPL/(A) at prior MD \$ 469,506
Employer's proportionate share of system NPL/(A) at MD \$ 677,353

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,084,721
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 336,443

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 173,223
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,986
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,885

Employer's Total Pension Expense/(Income) \$ 200,094

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,354	\$ 0
Changes of assumptions	\$ 91,891	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,202
Changes in proportionate share	\$ 77,998	\$ 25,606
Differences between employer contributions and employer's proportionate share of system contributions	\$ 68,020	\$ 788
Total (prior to post-MD contributions)	\$ 275,263	\$ 45,596
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 229,667

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 93,284
2 nd Fiscal Year	37,338
3 rd Fiscal Year	50,723
4 th Fiscal Year	42,173
5 th Fiscal Year	6,148
Thereafter	0
Total	\$ 229,667

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00245532%
Employer's proportionate share at MD 0.00162710%

Employer's proportionate share of system NPL/(A) at prior MD \$ 371,949
Employer's proportionate share of system NPL/(A) at MD \$ 281,449

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 450,716
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 139,796

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 71,977
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (33,151)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (149)

Employer's Total Pension Expense/(Income) \$ 38,677

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,521	\$ 0
Changes of assumptions	\$ 38,182	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,979
Changes in proportionate share	\$ 69,730	\$ 131,222
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,902	\$ 4,533
Total (prior to post-MD contributions)	\$ 145,335	\$ 143,734
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,601

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,466)
2 nd Fiscal Year	2,537
3 rd Fiscal Year	10,100
4 th Fiscal Year	(5,994)
5 th Fiscal Year	(2,576)
Thereafter	0
Total	\$ 1,601

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00218203%
Employer's proportionate share at MD 0.00234466%

Employer's proportionate share of system NPL/(A) at prior MD \$ 330,549
Employer's proportionate share of system NPL/(A) at MD \$ 405,570

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 649,484
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 201,447

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 103,719
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,598)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,521)

Employer's Total Pension Expense/(Income) \$ 86,600

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,366	\$ 0
Changes of assumptions	\$ 55,020	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,497
Changes in proportionate share	\$ 17,599	\$ 26,412
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,497	\$ 5,631
Total (prior to post-MD contributions)	\$ 98,482	\$ 43,540
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 54,942

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 26,344
2 nd Fiscal Year	(1,140)
3 rd Fiscal Year	14,807
4 th Fiscal Year	13,525
5 th Fiscal Year	1,405
Thereafter	0
Total	\$ 54,942

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01307263%

Employer's proportionate share at MD 0.01396852%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,980,331

Employer's proportionate share of system NPL/(A) at MD \$ 2,416,219

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,869,361

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,200,140

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 617,913

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 48,533
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (34,310)

Employer's Total Pension Expense/(Income) \$ 632,136

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 133,247	\$ 0
Changes of assumptions	\$ 327,788	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 68,497
Changes in proportionate share	\$ 138,582	\$ 3,156
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 77,689
Total (prior to post-MD contributions)	\$ 599,617	\$ 149,342
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 450,275

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 247,400
2 nd Fiscal Year	40,982
3 rd Fiscal Year	87,724
4 th Fiscal Year	68,148
5 th Fiscal Year	6,020
Thereafter	0
Total	\$ 450,275

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00029983%
Employer's proportionate share at MD 0.00031920%

Employer's proportionate share of system NPL/(A) at prior MD \$ 45,420
Employer's proportionate share of system NPL/(A) at MD \$ 55,214

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 88,420
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 27,425

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,120
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 664
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (259)

Employer's Total Pension Expense/(Income) \$ 14,525

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,045	\$ 0
Changes of assumptions	\$ 7,490	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,565
Changes in proportionate share	\$ 10,278	\$ 4,365
Differences between employer contributions and employer's proportionate share of system contributions	\$ 468	\$ 2,072
Total (prior to post-MD contributions)	\$ 21,281	\$ 8,002
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,279

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,740
2 nd Fiscal Year	3,113
3 rd Fiscal Year	2,880
4 th Fiscal Year	1,436
5 th Fiscal Year	111
Thereafter	0
Total	\$ 13,279

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00133369%
Employer's proportionate share at MD	0.00144969%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 202,036
Employer's proportionate share of system NPL/(A) at MD	\$ 250,762
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 401,573
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 124,554
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 64,129
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (1)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 2,626
Employer's Total Pension Expense/(Income)	\$ 66,754

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,829	\$ 0
Changes of assumptions	\$ 34,019	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,109
Changes in proportionate share	\$ 11,191	\$ 5,947
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,544	\$ 0
Total (prior to post-MD contributions)	\$ 64,583	\$ 13,056
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 51,527

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 26,195
2 nd Fiscal Year	5,072
3 rd Fiscal Year	10,437
4 th Fiscal Year	8,833
5 th Fiscal Year	989
Thereafter	0
Total	\$ 51,527

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00128191%
Employer's proportionate share at MD 0.00169406%

Employer's proportionate share of system NPL/(A) at prior MD \$ 194,192
Employer's proportionate share of system NPL/(A) at MD \$ 293,032

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 469,264
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 145,549

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 74,939
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,615)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,987

Employer's Total Pension Expense/(Income) \$ 74,311

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,160	\$ 0
Changes of assumptions	\$ 39,753	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,307
Changes in proportionate share	\$ 41,827	\$ 47,386
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,129	\$ 1,604
Total (prior to post-MD contributions)	\$ 114,869	\$ 57,297
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 57,572

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 26,796
2 nd Fiscal Year	874
3 rd Fiscal Year	10,833
4 th Fiscal Year	16,413
5 th Fiscal Year	2,656
Thereafter	0
Total	\$ 57,572

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00115545%

Employer's proportionate share at MD 0.00103417%

Employer's proportionate share of system NPL/(A) at prior MD \$ 175,035

Employer's proportionate share of system NPL/(A) at MD \$ 178,887

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 286,471

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 88,853

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 45,748

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,323

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,281

Employer's Total Pension Expense/(Income) \$ 51,352

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,865	\$ 0
Changes of assumptions	\$ 24,268	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,071
Changes in proportionate share	\$ 16,875	\$ 14,984
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,488	\$ 0
Total (prior to post-MD contributions)	\$ 62,496	\$ 20,055
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 42,441

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 24,403
2 nd Fiscal Year	6,685
3 rd Fiscal Year	8,608
4 th Fiscal Year	2,930
5 th Fiscal Year	(185)
Thereafter	0
Total	\$ 42,441

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.10251052%

Employer's proportionate share at MD 0.10496208%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,528,994

Employer's proportionate share of system NPL/(A) at MD \$ 18,155,926

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 29,075,105

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,018,078

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,643,115

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 21,079
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (105,445)

Employer's Total Pension Expense/(Income) \$ 4,558,749

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,001,246	\$ 0
Changes of assumptions	\$ 2,463,059	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 514,702
Changes in proportionate share	\$ 332,086	\$ 137,473
Differences between employer contributions and employer's proportionate share of system contributions	\$ 63,239	\$ 211,531
Total (prior to post-MD contributions)	\$ 3,859,630	\$ 863,706
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,995,924

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,699,588
2 nd Fiscal Year	217,188
3 rd Fiscal Year	587,581
4 th Fiscal Year	456,606
5 th Fiscal Year	34,960
Thereafter	0
Total	\$ 2,995,924

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00404816%
Employer's proportionate share at MD 0.00521578%

Employer's proportionate share of system NPL/(A) at prior MD \$ 613,243
Employer's proportionate share of system NPL/(A) at MD \$ 902,205

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,444,801
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 448,127

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 230,726
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 40,537
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,452

Employer's Total Pension Expense/(Income) \$ 272,715

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 49,754	\$ 0
Changes of assumptions	\$ 122,394	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,577
Changes in proportionate share	\$ 243,780	\$ 144,028
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,305	\$ 9,102
Total (prior to post-MD contributions)	\$ 431,233	\$ 178,707
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 252,526

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 127,945
2 nd Fiscal Year	48,625
3 rd Fiscal Year	28,429
4 th Fiscal Year	40,509
5 th Fiscal Year	7,018
Thereafter	0
Total	\$ 252,526

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02233060%
Employer's proportionate share at MD	0.02689313%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 3,382,792
Employer's proportionate share of system NPL/(A) at MD	\$ 4,651,867
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,449,553
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,310,590
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,189,648
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 115,655
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (1,378)
Employer's Total Pension Expense/(Income)	\$ 1,303,925

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 256,537	\$ 0
Changes of assumptions	\$ 631,079	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 131,876
Changes in proportionate share	\$ 484,020	\$ 103,708
Differences between employer contributions and employer's proportionate share of system contributions	\$ 33,517	\$ 51,386
Total (prior to post-MD contributions)	\$ 1,405,153	\$ 286,970
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,118,183

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 554,698
2 nd Fiscal Year	130,952
3 rd Fiscal Year	207,052
4 th Fiscal Year	198,826
5 th Fiscal Year	26,656
Thereafter	0
Total	\$ 1,118,183

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01126230%

Employer's proportionate share at MD 0.01259137%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,706,090

Employer's proportionate share of system NPL/(A) at MD \$ 2,178,005

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,487,883

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,081,819

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 556,993

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,776)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 67,904

Employer's Total Pension Expense/(Income) \$ 609,121

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 120,111	\$ 0
Changes of assumptions	\$ 295,471	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 61,744
Changes in proportionate share	\$ 132,948	\$ 73,278
Differences between employer contributions and employer's proportionate share of system contributions	\$ 235,435	\$ 2,572
Total (prior to post-MD contributions)	\$ 783,965	\$ 137,594
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 646,371

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 271,140
2 nd Fiscal Year	99,829
3 rd Fiscal Year	146,572
4 th Fiscal Year	113,729
5 th Fiscal Year	15,100
Thereafter	0
Total	\$ 646,371

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00231956%

Employer's proportionate share at MD 0.00255524%

Employer's proportionate share of system NPL/(A) at prior MD \$ 351,383

Employer's proportionate share of system NPL/(A) at MD \$ 441,995

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 707,816

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 219,540

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 113,034

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 818
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,625)

Employer's Total Pension Expense/(Income) \$ 112,227

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,375	\$ 0
Changes of assumptions	\$ 59,962	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,530
Changes in proportionate share	\$ 32,655	\$ 10,975
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,963	\$ 12,212
Total (prior to post-MD contributions)	\$ 121,955	\$ 35,717
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 86,238

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 42,416
2 nd Fiscal Year	9,976
3 rd Fiscal Year	18,860
4 th Fiscal Year	13,684
5 th Fiscal Year	1,301
Thereafter	0
Total	\$ 86,238

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01239888%

Employer's proportionate share at MD 0.01628290%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,878,267

Employer's proportionate share of system NPL/(A) at MD \$ 2,816,552

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,510,458

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,398,986

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 720,292

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 59,205

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 412

Employer's Total Pension Expense/(Income) \$ 779,909

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 155,325	\$ 0
Changes of assumptions	\$ 382,097	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 79,846
Changes in proportionate share	\$ 399,143	\$ 96,790
Differences between employer contributions and employer's proportionate share of system contributions	\$ 26,771	\$ 35,559
Total (prior to post-MD contributions)	\$ 963,336	\$ 212,195
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 751,141

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 339,635
2 nd Fiscal Year	101,358
3 rd Fiscal Year	145,935
4 th Fiscal Year	143,248
5 th Fiscal Year	20,965
Thereafter	0
Total	\$ 751,141

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00002004%

Employer's proportionate share at MD 0.00001871%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,036

Employer's proportionate share of system NPL/(A) at MD \$ 3,236

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,183

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,608

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 828

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 364
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (116)

Employer's Total Pension Expense/(Income) \$ 1,076

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 178	\$ 0
Changes of assumptions	\$ 439	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 92
Changes in proportionate share	\$ 1,262	\$ 126
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 431
Total (prior to post-MD contributions)	\$ 1,879	\$ 649
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,230

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 560
2 nd Fiscal Year	281
3 rd Fiscal Year	344
4 th Fiscal Year	57
5 th Fiscal Year	(12)
Thereafter	0
Total	\$ 1,230

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00241931%

Employer's proportionate share at MD 0.00264592%

Employer's proportionate share of system NPL/(A) at prior MD \$ 366,494

Employer's proportionate share of system NPL/(A) at MD \$ 457,681

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 732,935

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 227,331

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 117,045

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,964
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,845)

Employer's Total Pension Expense/(Income) \$ 114,164

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,240	\$ 0
Changes of assumptions	\$ 62,090	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,975
Changes in proportionate share	\$ 40,285	\$ 5,770
Differences between employer contributions and employer's proportionate share of system contributions	\$ 617	\$ 14,600
Total (prior to post-MD contributions)	\$ 128,232	\$ 33,345
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 94,887

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 46,232
2 nd Fiscal Year	11,499
3 rd Fiscal Year	21,378
4 th Fiscal Year	14,482
5 th Fiscal Year	1,296
Thereafter	0
Total	\$ 94,887

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,945)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,047)

Employer's Total Pension Expense/(Income) \$ (9,992)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 774	\$ 20,946
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,490
Total (prior to post-MD contributions)	\$ 774	\$ 22,436
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,662)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,674)
2 nd Fiscal Year	(9,256)
3 rd Fiscal Year	(2,732)
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (21,662)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00030980%

Employer's proportionate share at MD 0.00050532%

Employer's proportionate share of system NPL/(A) at prior MD \$ 46,931

Employer's proportionate share of system NPL/(A) at MD \$ 87,408

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 139,977

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 43,416

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,353

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,668)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,009

Employer's Total Pension Expense/(Income) \$ 20,694

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,820	\$ 0
Changes of assumptions	\$ 11,858	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,478
Changes in proportionate share	\$ 21,745	\$ 32,874
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,175	\$ 385
Total (prior to post-MD contributions)	\$ 45,598	\$ 35,737
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,861

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,696
2 nd Fiscal Year	(1,350)
3 rd Fiscal Year	(399)
4 th Fiscal Year	4,890
5 th Fiscal Year	1,024
Thereafter	0
Total	\$ 9,861

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00453146%
Employer's proportionate share at MD 0.00443640%

Employer's proportionate share of system NPL/(A) at prior MD \$ 686,457
Employer's proportionate share of system NPL/(A) at MD \$ 767,391

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,228,909
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 381,164

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 196,249
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,052
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,464)

Employer's Total Pension Expense/(Income) \$ 197,837

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 42,319	\$ 0
Changes of assumptions	\$ 104,105	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,755
Changes in proportionate share	\$ 33,958	\$ 11,078
Differences between employer contributions and employer's proportionate share of system contributions	\$ 138	\$ 38,149
Total (prior to post-MD contributions)	\$ 180,520	\$ 70,982
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 109,538

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 75,113
2 nd Fiscal Year	8,049
3 rd Fiscal Year	15,543
4 th Fiscal Year	10,861
5 th Fiscal Year	(27)
Thereafter	0
Total	\$ 109,538

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00045377%
Employer's proportionate share at MD 0.00051799%

Employer's proportionate share of system NPL/(A) at prior MD \$ 68,740
Employer's proportionate share of system NPL/(A) at MD \$ 89,600

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 143,486
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 44,504

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,914
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 434
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 429

Employer's Total Pension Expense/(Income) \$ 23,777

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,941	\$ 0
Changes of assumptions	\$ 12,155	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,540
Changes in proportionate share	\$ 6,366	\$ 4,340
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,193	\$ 485
Total (prior to post-MD contributions)	\$ 24,655	\$ 7,365
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,290

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,118
2 nd Fiscal Year	1,188
3 rd Fiscal Year	3,192
4 th Fiscal Year	3,363
5 th Fiscal Year	429
Thereafter	0
Total	\$ 17,290

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2017
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0
<u>Employer Pension Expense for Measurement Period</u>		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	0
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	0
Employer's Total Pension Expense/(Income)	\$	0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.09605782%

Employer's proportionate share at MD 0.10425561%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,551,495

Employer's proportionate share of system NPL/(A) at MD \$ 18,033,724

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 28,879,409

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,957,380

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,611,863

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 390,035
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (272,082)

Employer's Total Pension Expense/(Income) \$ 4,729,816

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 994,507	\$ 0
Changes of assumptions	\$ 2,446,480	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 511,238
Changes in proportionate share	\$ 1,051,713	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 609,156
Total (prior to post-MD contributions)	\$ 4,492,700	\$ 1,120,394
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,372,306

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,881,393
2 nd Fiscal Year	301,544
3 rd Fiscal Year	618,403
4 th Fiscal Year	520,944
5 th Fiscal Year	50,021
Thereafter	0
Total	\$ 3,372,306

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00013689%
Employer's proportionate share at MD	0.00016139%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 20,737
Employer's proportionate share of system NPL/(A) at MD	\$ 27,917
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 44,706
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 13,866
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 7,139
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (942)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (2,252)
Employer's Total Pension Expense/(Income)	\$ 3,945

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,540	\$ 0
Changes of assumptions	\$ 3,787	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 791
Changes in proportionate share	\$ 2,338	\$ 2,754
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,687
Total (prior to post-MD contributions)	\$ 7,665	\$ 8,232
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (567)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 37
2 nd Fiscal Year	(1,295)
3 rd Fiscal Year	60
4 th Fiscal Year	574
5 th Fiscal Year	56
Thereafter	0
Total	\$ (567)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01931907%

Employer's proportionate share at MD 0.02049707%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,926,585

Employer's proportionate share of system NPL/(A) at MD \$ 3,545,502

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,677,807

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,761,057

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 906,711

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (48,440)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (23,077)

Employer's Total Pension Expense/(Income) \$ 835,194

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 195,524	\$ 0
Changes of assumptions	\$ 480,988	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 100,511
Changes in proportionate share	\$ 115,773	\$ 145,003
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 72,557
Total (prior to post-MD contributions)	\$ 792,285	\$ 318,071
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 474,214

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 274,750
2 nd Fiscal Year	(9,099)
3 rd Fiscal Year	102,339
4 th Fiscal Year	97,497
5 th Fiscal Year	8,727
Thereafter	0
Total	\$ 474,214

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00055568%
Employer's proportionate share at MD 0.00092034%

Employer's proportionate share of system NPL/(A) at prior MD \$ 84,178
Employer's proportionate share of system NPL/(A) at MD \$ 159,197

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 254,940
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 79,073

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 40,712
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,151)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,053)

Employer's Total Pension Expense/(Income) \$ 37,508

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,779	\$ 0
Changes of assumptions	\$ 21,597	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,513
Changes in proportionate share	\$ 36,642	\$ 34,989
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,018	\$ 2,910
Total (prior to post-MD contributions)	\$ 69,036	\$ 42,412
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 26,624

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 13,381
2 nd Fiscal Year	(816)
3 rd Fiscal Year	2,521
4 th Fiscal Year	9,693
5 th Fiscal Year	1,845
Thereafter	0
Total	\$ 26,624

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02330911%
Employer's proportionate share at MD	0.02758452%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 3,531,023
Employer's proportionate share of system NPL/(A) at MD	\$ 4,771,461
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,641,072
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,369,993
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,220,232
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (57,416)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 78,951
Employer's Total Pension Expense/(Income)	\$ 1,241,767

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 263,132	\$ 0
Changes of assumptions	\$ 647,303	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 135,266
Changes in proportionate share	\$ 406,927	\$ 361,541
Differences between employer contributions and employer's proportionate share of system contributions	\$ 372,985	\$ 11,555
Total (prior to post-MD contributions)	\$ 1,690,347	\$ 508,362
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,181,985

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 511,703
2 nd Fiscal Year	133,769
3 rd Fiscal Year	259,954
4 th Fiscal Year	242,598
5 th Fiscal Year	33,962
Thereafter	0
Total	\$ 1,181,985

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00607187%

Employer's proportionate share at MD 0.00702800%

Employer's proportionate share of system NPL/(A) at prior MD \$ 919,808

Employer's proportionate share of system NPL/(A) at MD \$ 1,215,676

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,946,797

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 603,828

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 310,891

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,199
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (25,012)

Employer's Total Pension Expense/(Income) \$ 299,078

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 67,041	\$ 0
Changes of assumptions	\$ 164,920	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 34,463
Changes in proportionate share	\$ 98,427	\$ 47,745
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 59,971
Total (prior to post-MD contributions)	\$ 330,388	\$ 142,179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 188,209

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 108,397
2 nd Fiscal Year	5,868
3 rd Fiscal Year	31,242
4 th Fiscal Year	38,115
5 th Fiscal Year	4,587
Thereafter	0
Total	\$ 188,209

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00035993%
Employer's proportionate share at MD 0.00038216%

Employer's proportionate share of system NPL/(A) at prior MD \$ 54,525
Employer's proportionate share of system NPL/(A) at MD \$ 66,105

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 105,861
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 32,834

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,905
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,331
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,983

Employer's Total Pension Expense/(Income) \$ 22,219

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,645	\$ 0
Changes of assumptions	\$ 8,968	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,874
Changes in proportionate share	\$ 7,677	\$ 1,113
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,796	\$ 0
Total (prior to post-MD contributions)	\$ 25,086	\$ 2,987
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,099

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,372
2 nd Fiscal Year	3,656
3 rd Fiscal Year	4,087
4 th Fiscal Year	2,699
5 th Fiscal Year	286
Thereafter	0
Total	\$ 22,099

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00401201%
Employer's proportionate share at MD 0.00430279%

Employer's proportionate share of system NPL/(A) at prior MD \$ 607,767
Employer's proportionate share of system NPL/(A) at MD \$ 744,280

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,191,898
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 369,685

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 190,339
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,425
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,463)

Employer's Total Pension Expense/(Income) \$ 187,301

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,045	\$ 0
Changes of assumptions	\$ 100,970	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,100
Changes in proportionate share	\$ 29,033	\$ 4,977
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 27,805
Total (prior to post-MD contributions)	\$ 171,048	\$ 53,882
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 117,166

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 68,291
2 nd Fiscal Year	5,546
3 rd Fiscal Year	21,822
4 th Fiscal Year	19,740
5 th Fiscal Year	1,768
Thereafter	0
Total	\$ 117,166

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00049929%

Employer's proportionate share at MD 0.00045321%

Employer's proportionate share of system NPL/(A) at prior MD \$ 75,636

Employer's proportionate share of system NPL/(A) at MD \$ 78,394

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 125,542

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 38,939

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,048

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (477)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 124

Employer's Total Pension Expense/(Income) \$ 19,695

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,323	\$ 0
Changes of assumptions	\$ 10,635	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,222
Changes in proportionate share	\$ 13,528	\$ 10,051
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,421	\$ 291
Total (prior to post-MD contributions)	\$ 31,907	\$ 12,564
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,343

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,161
2 nd Fiscal Year	3,264
3 rd Fiscal Year	6,001
4 th Fiscal Year	1,961
5 th Fiscal Year	(44)
Thereafter	0
Total	\$ 19,343

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00004314%
Employer's proportionate share at MD	0.00004519%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 6,535
Employer's proportionate share of system NPL/(A) at MD	\$ 7,817
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 12,518
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 3,883
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,999
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 90
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (554)
Employer's Total Pension Expense/(Income)	\$ 1,535

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 431	\$ 0
Changes of assumptions	\$ 1,060	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 222
Changes in proportionate share	\$ 281	\$ 345
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,360
Total (prior to post-MD contributions)	\$ 1,772	\$ 1,927
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (155)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 230
2 nd Fiscal Year	(363)
3 rd Fiscal Year	(66)
4 th Fiscal Year	56
5 th Fiscal Year	(11)
Thereafter	0
Total	\$ (155)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00764280%

Employer's proportionate share at MD 0.00808517%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,157,784

Employer's proportionate share of system NPL/(A) at MD \$ 1,398,541

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,239,639

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 694,657

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 357,657

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 32,015
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,960

Employer's Total Pension Expense/(Income) \$ 395,632

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 77,125	\$ 0
Changes of assumptions	\$ 189,728	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 39,647
Changes in proportionate share	\$ 170,313	\$ 40,717
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,417	\$ 13,013
Total (prior to post-MD contributions)	\$ 461,583	\$ 93,377
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 368,206

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 170,219
2 nd Fiscal Year	56,016
3 rd Fiscal Year	88,815
4 th Fiscal Year	49,204
5 th Fiscal Year	3,953
Thereafter	0
Total	\$ 368,206

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00338455%
Employer's proportionate share at MD 0.00388153%

Employer's proportionate share of system NPL/(A) at prior MD \$ 512,715

Employer's proportionate share of system NPL/(A) at MD \$ 671,412

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,075,206
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 333,491

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 171,704
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 26,767
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,219

Employer's Total Pension Expense/(Income) \$ 203,690

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,026	\$ 0
Changes of assumptions	\$ 91,085	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,034
Changes in proportionate share	\$ 98,610	\$ 15,561
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,451	\$ 4,578
Total (prior to post-MD contributions)	\$ 239,172	\$ 39,173
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 199,999

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 98,719
2 nd Fiscal Year	37,808
3 rd Fiscal Year	34,293
4 th Fiscal Year	25,942
5 th Fiscal Year	3,237
Thereafter	0
Total	\$ 199,999

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00065497%
Employer's proportionate share at MD	0.00074904%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 99,219
Employer's proportionate share of system NPL/(A) at MD	\$ 129,566
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 207,488
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 64,356
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 33,135
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (99)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 4,992
Employer's Total Pension Expense/(Income)	\$ 38,028

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,145	\$ 0
Changes of assumptions	\$ 17,577	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,673
Changes in proportionate share	\$ 11,531	\$ 4,894
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,834	\$ 196
Total (prior to post-MD contributions)	\$ 52,087	\$ 8,763
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 43,324

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 17,870
2 nd Fiscal Year	7,411
3 rd Fiscal Year	10,031
4 th Fiscal Year	7,096
5 th Fiscal Year	916
Thereafter	0
Total	\$ 43,324

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00003122%
Employer's proportionate share at MD	0.00003588%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 4,729
Employer's proportionate share of system NPL/(A) at MD	\$ 6,206
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 9,939
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 3,083
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,587
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (110)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (477)
Employer's Total Pension Expense/(Income)	\$ 1,000

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 342	\$ 0
Changes of assumptions	\$ 842	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 176
Changes in proportionate share	\$ 443	\$ 438
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,047
Total (prior to post-MD contributions)	\$ 1,627	\$ 1,661
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (34)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 112
2 nd Fiscal Year	(264)
3 rd Fiscal Year	1
4 th Fiscal Year	109
5 th Fiscal Year	8
Thereafter	0
Total	\$ (34)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00045993%
Employer's proportionate share at MD 0.00048508%

Employer's proportionate share of system NPL/(A) at prior MD \$ 69,673
Employer's proportionate share of system NPL/(A) at MD \$ 83,907

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 134,370
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 41,677

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,458
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,721
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,465)

Employer's Total Pension Expense/(Income) \$ 21,714

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,627	\$ 0
Changes of assumptions	\$ 11,383	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,379
Changes in proportionate share	\$ 12,265	\$ 3,135
Differences between employer contributions and employer's proportionate share of system contributions	\$ 653	\$ 4,415
Total (prior to post-MD contributions)	\$ 28,928	\$ 9,929
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 18,999

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,939
2 nd Fiscal Year	2,545
3 rd Fiscal Year	4,834
4 th Fiscal Year	2,532
5 th Fiscal Year	150
Thereafter	0
Total	\$ 18,999

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00072913%
Employer's proportionate share at MD 0.00082394%

Employer's proportionate share of system NPL/(A) at prior MD \$ 110,454
Employer's proportionate share of system NPL/(A) at MD \$ 142,522

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 228,236
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 70,791

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 36,448
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,589
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,452

Employer's Total Pension Expense/(Income) \$ 49,489

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,860	\$ 0
Changes of assumptions	\$ 19,335	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,040
Changes in proportionate share	\$ 13,241	\$ 3,848
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,394	\$ 0
Total (prior to post-MD contributions)	\$ 65,830	\$ 7,888
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 57,942

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 26,215
2 nd Fiscal Year	10,201
3 rd Fiscal Year	11,353
4 th Fiscal Year	8,900
5 th Fiscal Year	1,272
Thereafter	0
Total	\$ 57,942

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00039022%

Employer's proportionate share at MD 0.00003447%

Employer's proportionate share of system NPL/(A) at prior MD \$ 59,113

Employer's proportionate share of system NPL/(A) at MD \$ 5,962

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,548

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,962

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,525

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,385)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,586

Employer's Total Pension Expense/(Income) \$ (2,274)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 329	\$ 0
Changes of assumptions	\$ 809	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 169
Changes in proportionate share	\$ 2,044	\$ 38,640
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,241	\$ 581
Total (prior to post-MD contributions)	\$ 16,423	\$ 39,390
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (22,967)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,084)
2 nd Fiscal Year	(5,803)
3 rd Fiscal Year	(5,302)
4 th Fiscal Year	(5,618)
5 th Fiscal Year	(1,160)
Thereafter	0
Total	\$ (22,967)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01286199%
Employer's proportionate share at MD 0.01452742%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,948,422
Employer's proportionate share of system NPL/(A) at MD \$ 2,512,896

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,024,180
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,248,159

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 642,637
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,559)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 73,611

Employer's Total Pension Expense/(Income) \$ 711,689

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 138,579	\$ 0
Changes of assumptions	\$ 340,903	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 71,238
Changes in proportionate share	\$ 187,563	\$ 278,869
Differences between employer contributions and employer's proportionate share of system contributions	\$ 180,941	\$ 3,892
Total (prior to post-MD contributions)	\$ 847,986	\$ 353,999
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 493,987

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 257,669
2 nd Fiscal Year	34,286
3 rd Fiscal Year	85,059
4 th Fiscal Year	102,422
5 th Fiscal Year	14,550
Thereafter	0
Total	\$ 493,987

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00047288%
Employer's proportionate share at MD 0.00053473%

Employer's proportionate share of system NPL/(A) at prior MD \$ 71,635
Employer's proportionate share of system NPL/(A) at MD \$ 92,495

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 148,123
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 45,943

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 23,654
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,886)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,542

Employer's Total Pension Expense/(Income) \$ 21,310

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,101	\$ 0
Changes of assumptions	\$ 12,548	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,622
Changes in proportionate share	\$ 9,783	\$ 25,626
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,068	\$ 252
Total (prior to post-MD contributions)	\$ 31,500	\$ 28,500
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,000

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,125
2 nd Fiscal Year	(5,135)
3 rd Fiscal Year	(665)
4 th Fiscal Year	3,176
5 th Fiscal Year	498
Thereafter	0
Total	\$ 3,000

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00055322%
Employer's proportionate share at MD 0.00081878%

Employer's proportionate share of system NPL/(A) at prior MD \$ 83,806
Employer's proportionate share of system NPL/(A) at MD \$ 141,629

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 226,807
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 70,348

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 36,220
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,099
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 868

Employer's Total Pension Expense/(Income) \$ 49,187

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,810	\$ 0
Changes of assumptions	\$ 19,214	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,015
Changes in proportionate share	\$ 36,286	\$ 7,505
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,616	\$ 10,897
Total (prior to post-MD contributions)	\$ 67,926	\$ 22,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 45,509

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 25,532
2 nd Fiscal Year	6,409
3 rd Fiscal Year	6,121
4 th Fiscal Year	6,508
5 th Fiscal Year	939
Thereafter	0
Total	\$ 45,509

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 3.01020182%
Employer's proportionate share at MD 2.91208166%

Employer's proportionate share of system NPL/(A) at prior MD \$ 456,005,927

Employer's proportionate share of system NPL/(A) at MD \$ 503,720,388

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 806,663,506
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 250,198,731

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 128,819,180
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,577,322)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,334,764)

Employer's Total Pension Expense/(Income) \$ 109,907,094

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,778,694	\$ 0
Changes of assumptions	\$ 68,335,418	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,279,961
Changes in proportionate share	\$ 0	\$ 39,011,225
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,095,201	\$ 2,726,393
Total (prior to post-MD contributions)	\$ 99,209,313	\$ 56,017,579
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 43,191,734

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 31,240,682
2 nd Fiscal Year	(6,776,192)
3 rd Fiscal Year	9,042,539
4 th Fiscal Year	9,291,391
5 th Fiscal Year	393,314
Thereafter	0
Total	\$ 43,191,734

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00027226%
Employer's proportionate share at MD 0.00029409%

Employer's proportionate share of system NPL/(A) at prior MD \$ 41,244
Employer's proportionate share of system NPL/(A) at MD \$ 50,871

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 81,465
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 25,267

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,009
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,744
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,928

Employer's Total Pension Expense/(Income) \$ 18,681

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,805	\$ 0
Changes of assumptions	\$ 6,901	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,442
Changes in proportionate share	\$ 7,280	\$ 1,763
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,715	\$ 0
Total (prior to post-MD contributions)	\$ 20,701	\$ 3,205
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,496

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,146
2 nd Fiscal Year	2,519
3 rd Fiscal Year	2,427
4 th Fiscal Year	2,136
5 th Fiscal Year	268
Thereafter	0
Total	\$ 17,496

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03605471%

Employer's proportionate share at MD 0.04518685%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,461,814

Employer's proportionate share of system NPL/(A) at MD \$ 7,816,243

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,517,019

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,882,340

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,998,891

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 170,860

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 74,628

Employer's Total Pension Expense/(Income) \$ 2,244,379

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 431,043	\$ 0
Changes of assumptions	\$ 1,060,363	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 221,583
Changes in proportionate share	\$ 906,358	\$ 141,490
Differences between employer contributions and employer's proportionate share of system contributions	\$ 221,659	\$ 18,881
Total (prior to post-MD contributions)	\$ 2,619,423	\$ 381,954
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,237,469

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 985,516
2 nd Fiscal Year	311,846
3 rd Fiscal Year	482,459
4 th Fiscal Year	402,943
5 th Fiscal Year	54,705
Thereafter	0
Total	\$ 2,237,469

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01296708%
Employer's proportionate share at MD 0.01385769%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,964,342
Employer's proportionate share of system NPL/(A) at MD \$ 2,397,049

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,838,660
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,190,618

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 613,010
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 184,392
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 48,848

Employer's Total Pension Expense/(Income) \$ 846,250

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 132,190	\$ 0
Changes of assumptions	\$ 325,187	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 67,954
Changes in proportionate share	\$ 468,888	\$ 156,053
Differences between employer contributions and employer's proportionate share of system contributions	\$ 58,282	\$ 1,532
Total (prior to post-MD contributions)	\$ 984,547	\$ 225,539
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 759,008

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 441,548
2 nd Fiscal Year	93,139
3 rd Fiscal Year	124,982
4 th Fiscal Year	90,474
5 th Fiscal Year	8,866
Thereafter	0
Total	\$ 759,008

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00063987%

Employer's proportionate share at MD 0.00069605%

Employer's proportionate share of system NPL/(A) at prior MD \$ 96,932

Employer's proportionate share of system NPL/(A) at MD \$ 120,400

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 192,810

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 59,803

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 30,791

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,506

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,511

Employer's Total Pension Expense/(Income) \$ 41,808

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,640	\$ 0
Changes of assumptions	\$ 16,334	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,413
Changes in proportionate share	\$ 26,361	\$ 21,530
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,596	\$ 100
Total (prior to post-MD contributions)	\$ 54,931	\$ 25,043
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 29,888

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 21,407
2 nd Fiscal Year	(234)
3 rd Fiscal Year	3,428
4 th Fiscal Year	4,731
5 th Fiscal Year	554
Thereafter	0
Total	\$ 29,888

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2886: Idanha-Detroit Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00208116%

Employer's proportionate share at MD 0.00512684%

Employer's proportionate share of system NPL/(A) at prior MD \$ 315,268

Employer's proportionate share of system NPL/(A) at MD \$ 886,821

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,420,164

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 440,485

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 226,791

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 109,971

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,010

Employer's Total Pension Expense/(Income) \$ 339,772

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 48,906	\$ 0
Changes of assumptions	\$ 120,307	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,140
Changes in proportionate share	\$ 420,927	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 38,890	\$ 45,769
Total (prior to post-MD contributions)	\$ 629,030	\$ 70,909
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 558,121

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 198,492
2 nd Fiscal Year	122,023
3 rd Fiscal Year	135,103
4 th Fiscal Year	89,295
5 th Fiscal Year	13,208
Thereafter	0
Total	\$ 558,121

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2887: Umatilla County Fire District #1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02755517%
Employer's proportionate share at MD	0.03940130%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 4,174,245
Employer's proportionate share of system NPL/(A) at MD	\$ 6,815,481
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 10,914,389
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 3,385,261
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,742,960
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 277,951
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 40,000
Employer's Total Pension Expense/(Income)	\$ 2,060,911

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 375,854	\$ 0
Changes of assumptions	\$ 924,598	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 193,212
Changes in proportionate share	\$ 1,213,006	\$ 94,829
Differences between employer contributions and employer's proportionate share of system contributions	\$ 147,801	\$ 95,855
Total (prior to post-MD contributions)	\$ 2,661,259	\$ 383,896
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,277,363

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 983,590
2 nd Fiscal Year	368,944
3 rd Fiscal Year	454,519
4 th Fiscal Year	408,904
5 th Fiscal Year	61,405
Thereafter	0
Total	\$ 2,277,363

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2888: Oak Lodge Water Services District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02851282%

Employer's proportionate share at MD 0.02688280%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,319,317

Employer's proportionate share of system NPL/(A) at MD \$ 4,650,081

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,446,691

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,309,703

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,189,191

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (190,182)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,980)

Employer's Total Pension Expense/(Income) \$ 990,029

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 256,438	\$ 0
Changes of assumptions	\$ 630,836	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 131,825
Changes in proportionate share	\$ 0	\$ 495,416
Differences between employer contributions and employer's proportionate share of system contributions	\$ 67,699	\$ 49,193
Total (prior to post-MD contributions)	\$ 954,973	\$ 676,434
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 278,539

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 271,817
2 nd Fiscal Year	(94,209)
3 rd Fiscal Year	42,931
4 th Fiscal Year	59,000
5 th Fiscal Year	(1,000)
Thereafter	0
Total	\$ 278,539

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2889: Mid-Valley Behavioral Care Network

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 30,281

Employer's Total Pension Expense/(Income) \$ 30,281

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 120,869	\$ 0
Total (prior to post-MD contributions)	\$ 120,869	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 120,869

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 30,281
2 nd Fiscal Year	30,281
3 rd Fiscal Year	30,281
4 th Fiscal Year	25,234
5 th Fiscal Year	4,792
Thereafter	0
Total	\$ 120,869

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2890: Central Cascades Fire and EMS

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

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

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 449

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,886	\$ 0
Total (prior to post-MD contributions)	\$ 1,886	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,886

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 449
2 nd Fiscal Year	449
3 rd Fiscal Year	449
4 th Fiscal Year	449
5 th Fiscal Year	90
Thereafter	0
Total	\$ 1,886

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2891: Grant County Emergency Communications Agency

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,274

Employer's Total Pension Expense/(Income) \$ 1,274

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,353	\$ 0
Total (prior to post-MD contributions)	\$ 5,353	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,353

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,274
2 nd Fiscal Year	1,274
3 rd Fiscal Year	1,274
4 th Fiscal Year	1,274
5 th Fiscal Year	257
Thereafter	0
Total	\$ 5,353

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2892: Lake Health District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 632

Employer's Total Pension Expense/(Income) \$ 632

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,655	\$ 0
Total (prior to post-MD contributions)	\$ 2,655	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,655

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 632
2 nd Fiscal Year	632
3 rd Fiscal Year	632
4 th Fiscal Year	632
5 th Fiscal Year	127
Thereafter	0
Total	\$ 2,655

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2893: Pleasant Hill Goshen Fire and Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 0
Employer's proportionate share of system NPL/(A) at MD	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 0
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 3,990
Employer's Total Pension Expense/(Income)	\$ 3,990

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,759	\$ 0
Total (prior to post-MD contributions)	\$ 16,759	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,759

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,990
2 nd Fiscal Year	3,990
3 rd Fiscal Year	3,990
4 th Fiscal Year	3,990
5 th Fiscal Year	799
Thereafter	0
Total	\$ 16,759

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2894: Greater Toledo Pool Recreation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 108

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 453	\$ 0
Total (prior to post-MD contributions)	\$ 453	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 453

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 108
2 nd Fiscal Year	108
3 rd Fiscal Year	108
4 th Fiscal Year	108
5 th Fiscal Year	21
Thereafter	0
Total	\$ 453

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04078398%
Employer's proportionate share at MD	0.04356747%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 6,178,236
Employer's proportionate share of system NPL/(A) at MD	\$ 7,536,129
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 12,068,442
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 3,743,207
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,927,256
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 106,670
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (160,031)
Employer's Total Pension Expense/(Income)	\$ 1,873,895

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 415,595	\$ 0
Changes of assumptions	\$ 1,022,362	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 213,642
Changes in proportionate share	\$ 397,624	\$ 70,568
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 475,016
Total (prior to post-MD contributions)	\$ 1,835,581	\$ 759,226
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,076,355

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 670,850
2 nd Fiscal Year	37,425
3 rd Fiscal Year	180,776
4 th Fiscal Year	173,534
5 th Fiscal Year	13,771
Thereafter	0
Total	\$ 1,076,355

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.08833420%

Employer's proportionate share at MD 0.09230850%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,381,468

Employer's proportionate share of system NPL/(A) at MD \$ 15,967,160

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 25,569,990

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,930,914

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,083,369

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 190,457

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (203,654)

Employer's Total Pension Expense/(Income) \$ 4,070,172

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 880,542	\$ 0
Changes of assumptions	\$ 2,166,127	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 452,653
Changes in proportionate share	\$ 760,152	\$ 50,530
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 594,540
Total (prior to post-MD contributions)	\$ 3,806,821	\$ 1,097,723
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,709,098

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,560,970
2 nd Fiscal Year	232,900
3 rd Fiscal Year	508,649
4 th Fiscal Year	380,042
5 th Fiscal Year	26,537
Thereafter	0
Total	\$ 2,709,098

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.06763026%
Employer's proportionate share at MD	0.05575543%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 10,245,094
Employer's proportionate share of system NPL/(A) at MD	\$ 9,644,354
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 15,444,577
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,790,366
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,466,404
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (194,067)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (363,154)
Employer's Total Pension Expense/(Income)	\$ 1,909,183

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 531,858	\$ 0
Changes of assumptions	\$ 1,308,367	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 273,408
Changes in proportionate share	\$ 268,177	\$ 1,469,983
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 912,688
Total (prior to post-MD contributions)	\$ 2,108,402	\$ 2,656,079
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (547,677)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 398,206
2 nd Fiscal Year	(461,535)
3 rd Fiscal Year	(268,681)
4 th Fiscal Year	(161,615)
5 th Fiscal Year	(54,051)
Thereafter	0
Total	\$ (547,677)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.09847682%

Employer's proportionate share at MD 0.08865930%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,917,941

Employer's proportionate share of system NPL/(A) at MD \$ 15,335,936

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 24,559,140

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,617,384

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,921,943

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (386,744)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (315,277)

Employer's Total Pension Expense/(Income) \$ 3,219,922

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 845,732	\$ 0
Changes of assumptions	\$ 2,080,495	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 434,758
Changes in proportionate share	\$ 53,402	\$ 1,527,123
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 894,476
Total (prior to post-MD contributions)	\$ 2,979,629	\$ 2,856,357
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 123,272

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 807,627
2 nd Fiscal Year	(494,506)
3 rd Fiscal Year	(119,913)
4 th Fiscal Year	(25,599)
5 th Fiscal Year	(44,338)
Thereafter	0
Total	\$ 123,272

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.32379515%

Employer's proportionate share at MD 0.29657287%

Employer's proportionate share of system NPL/(A) at prior MD \$ 49,050,700

Employer's proportionate share of system NPL/(A) at MD \$ 51,300,004

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 82,152,405

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 25,480,795

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,119,232

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,688,004)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,290,960)

Employer's Total Pension Expense/(Income) \$ 10,140,268

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,829,044	\$ 0
Changes of assumptions	\$ 6,959,431	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,454,303
Changes in proportionate share	\$ 6,878	\$ 5,488,502
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,283,764
Total (prior to post-MD contributions)	\$ 9,795,353	\$ 10,226,569
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (431,216)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,119,261
2 nd Fiscal Year	(2,074,820)
3 rd Fiscal Year	(448,071)
4 th Fiscal Year	82,970
5 th Fiscal Year	(110,557)
Thereafter	0
Total	\$ (431,216)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.25573356%

Employer's proportionate share at MD 0.26066113%

Employer's proportionate share of system NPL/(A) at prior MD \$ 38,740,266

Employer's proportionate share of system NPL/(A) at MD \$ 45,088,133

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 72,204,645

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 22,395,349

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,530,636

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,773,857

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,043,789)

Employer's Total Pension Expense/(Income) \$ 11,260,704

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,486,478	\$ 0
Changes of assumptions	\$ 6,116,720	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,278,203
Changes in proportionate share	\$ 4,733,564	\$ 24,922
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 6,255,073
Total (prior to post-MD contributions)	\$ 13,336,762	\$ 7,558,198
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,778,564

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,207,480
2 nd Fiscal Year	320,376
3 rd Fiscal Year	933,822
4 th Fiscal Year	386,388
5 th Fiscal Year	(69,503)
Thereafter	0
Total	\$ 5,778,564

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.07483601%

Employer's proportionate share at MD 0.08120915%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,336,670

Employer's proportionate share of system NPL/(A) at MD \$ 14,047,238

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,495,405

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,977,286

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,592,377

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 385,408
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 83,219

Employer's Total Pension Expense/(Income) \$ 4,061,004

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 774,664	\$ 0
Changes of assumptions	\$ 1,905,668	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 398,225
Changes in proportionate share	\$ 1,918,201	\$ 335,734
Differences between employer contributions and employer's proportionate share of system contributions	\$ 291,071	\$ 75,803
Total (prior to post-MD contributions)	\$ 4,889,604	\$ 809,762
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,079,842

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,856,991
2 nd Fiscal Year	782,793
3 rd Fiscal Year	871,608
4 th Fiscal Year	516,640
5 th Fiscal Year	51,809
Thereafter	0
Total	\$ 4,079,842

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.23167492%
Employer's proportionate share at MD	0.25085909%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 35,095,699
Employer's proportionate share of system NPL/(A) at MD	\$ 43,392,615
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 69,489,423
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 21,553,182

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 11,097,032
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 913,548
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (756,501)
Employer's Total Pension Expense/(Income)	\$ 11,254,079

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,392,975	\$ 0
Changes of assumptions	\$ 5,886,703	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,230,137
Changes in proportionate share	\$ 2,901,884	\$ 37,809
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,129,261
Total (prior to post-MD contributions)	\$ 11,181,562	\$ 3,397,207
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,784,355

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,468,055
2 nd Fiscal Year	630,792
3 rd Fiscal Year	1,397,709
4 th Fiscal Year	1,181,741
5 th Fiscal Year	106,059
Thereafter	0
Total	\$ 7,784,355

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.21478045%
Employer's proportionate share at MD	0.22414383%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 32,536,409
Employer's proportionate share of system NPL/(A) at MD	\$ 38,771,515
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 62,089,141
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 19,257,874

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 9,915,252
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 394,819
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (762,585)
Employer's Total Pension Expense/(Income)	\$ 9,547,486

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,138,135	\$ 0
Changes of assumptions	\$ 5,259,798	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,099,133
Changes in proportionate share	\$ 1,560,187	\$ 23,276
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,989,056
Total (prior to post-MD contributions)	\$ 8,958,120	\$ 3,111,465
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,846,655

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,534,131
2 nd Fiscal Year	295,568
3 rd Fiscal Year	1,094,381
4 th Fiscal Year	868,016
5 th Fiscal Year	54,560
Thereafter	0
Total	\$ 5,846,655

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 1.09107316%

Employer's proportionate share at MD 0.38640258%

Employer's proportionate share of system NPL/(A) at prior MD \$ 165,283,213

Employer's proportionate share of system NPL/(A) at MD \$ 66,838,393

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 107,035,755

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 33,198,738

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,092,949

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,643,152)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 30,569,154

Employer's Total Pension Expense/(Income) \$ 32,018,951

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,685,940	\$ 0
Changes of assumptions	\$ 9,067,391	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,894,801
Changes in proportionate share	\$ 720,774	\$ 67,853,148
Differences between employer contributions and employer's proportionate share of system contributions	\$ 137,148,747	\$ 3,225,940
Total (prior to post-MD contributions)	\$ 150,622,852	\$ 72,973,889
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 77,648,963

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 21,832,822
2 nd Fiscal Year	16,202,326
3 rd Fiscal Year	17,958,463
4 th Fiscal Year	18,198,738
5 th Fiscal Year	3,456,615
Thereafter	0
Total	\$ 77,648,963

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.37300810%
Employer's proportionate share at MD	0.36211904%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 56,505,814
Employer's proportionate share of system NPL/(A) at MD	\$ 62,637,922
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 100,309,074
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 31,112,357
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 16,018,740
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 874,303
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (1,396,240)
Employer's Total Pension Expense/(Income)	\$ 15,496,803

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,454,297	\$ 0
Changes of assumptions	\$ 8,497,549	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,775,721
Changes in proportionate share	\$ 2,474,084	\$ 1,036,405
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,591,528
Total (prior to post-MD contributions)	\$ 14,425,930	\$ 6,403,654
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,022,276

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,689,282
2 nd Fiscal Year	215,244
3 rd Fiscal Year	1,299,322
4 th Fiscal Year	843,801
5 th Fiscal Year	(25,375)
Thereafter	0
Total	\$ 8,022,276

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.17836182%

Employer's proportionate share at MD 0.16743082%

Employer's proportionate share of system NPL/(A) at prior MD \$ 27,019,466

Employer's proportionate share of system NPL/(A) at MD \$ 28,961,522

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 46,379,308

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 14,385,235

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,406,489

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (42,644)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (401,550)

Employer's Total Pension Expense/(Income) \$ 6,962,295

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,597,143	\$ 0
Changes of assumptions	\$ 3,928,961	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 821,030
Changes in proportionate share	\$ 530,888	\$ 1,044,099
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,092,304
Total (prior to post-MD contributions)	\$ 6,056,992	\$ 2,957,433
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,099,559

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,405,193
2 nd Fiscal Year	(57,431)
3 rd Fiscal Year	479,684
4 th Fiscal Year	300,355
5 th Fiscal Year	(28,242)
Thereafter	0
Total	\$ 3,099,559

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01837754%

Employer's proportionate share at MD 0.02093636%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,783,955

Employer's proportionate share of system NPL/(A) at MD \$ 3,621,489

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,799,493

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,798,799

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 926,143

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 74,841
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (86,057)

Employer's Total Pension Expense/(Income) \$ 914,927

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 199,714	\$ 0
Changes of assumptions	\$ 491,296	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 102,666
Changes in proportionate share	\$ 510,195	\$ 168,138
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 284,023
Total (prior to post-MD contributions)	\$ 1,201,205	\$ 554,827
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 646,378

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 328,653
2 nd Fiscal Year	36,257
3 rd Fiscal Year	163,917
4 th Fiscal Year	109,403
5 th Fiscal Year	8,148
Thereafter	0
Total	\$ 646,378

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04243378%
Employer's proportionate share at MD	0.04129482%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 6,428,159
Employer's proportionate share of system NPL/(A) at MD	\$ 7,143,015
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 11,438,905
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 3,547,947
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,826,722
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (194,415)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (101,518)
Employer's Total Pension Expense/(Income)	\$ 1,530,789

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 393,916	\$ 0
Changes of assumptions	\$ 969,031	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 202,497
Changes in proportionate share	\$ 9,696	\$ 540,748
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 263,871
Total (prior to post-MD contributions)	\$ 1,372,643	\$ 1,007,116
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 365,527

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 388,919
2 nd Fiscal Year	(198,464)
3 rd Fiscal Year	73,038
4 th Fiscal Year	102,387
5 th Fiscal Year	(352)
Thereafter	0
Total	\$ 365,527

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01687116%
Employer's proportionate share at MD	0.01873832%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 2,555,759
Employer's proportionate share of system NPL/(A) at MD	\$ 3,241,281
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 5,190,623
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,609,949
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 828,910
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 129,372
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (48,380)
Employer's Total Pension Expense/(Income)	\$ 909,902

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 178,747	\$ 0
Changes of assumptions	\$ 439,717	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 91,887
Changes in proportionate share	\$ 407,337	\$ 5,718
Differences between employer contributions and employer's proportionate share of system contributions	\$ 437	\$ 151,282
Total (prior to post-MD contributions)	\$ 1,026,238	\$ 248,887
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 777,351

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 402,062
2 nd Fiscal Year	104,613
3 rd Fiscal Year	154,700
4 th Fiscal Year	106,072
5 th Fiscal Year	9,905
Thereafter	0
Total	\$ 777,351

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.08310683%
Employer's proportionate share at MD	0.08363705%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 12,589,590
Employer's proportionate share of system NPL/(A) at MD	\$ 14,467,207
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 23,167,948
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 7,185,885
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,699,778
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 183,627
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (392,454)
Employer's Total Pension Expense/(Income)	\$ 3,490,951

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 797,824	\$ 0
Changes of assumptions	\$ 1,962,642	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 410,131
Changes in proportionate share	\$ 433,717	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,074,137
Total (prior to post-MD contributions)	\$ 3,194,183	\$ 1,484,268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,709,915

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,219,396
2 nd Fiscal Year	(12,181)
3 rd Fiscal Year	277,336
4 th Fiscal Year	223,468
5 th Fiscal Year	1,896
Thereafter	0
Total	\$ 1,709,915

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.23274683%

Employer's proportionate share at MD 0.23447367%

Employer's proportionate share of system NPL/(A) at prior MD \$ 35,258,079

Employer's proportionate share of system NPL/(A) at MD \$ 40,558,330

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 64,950,566

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 20,145,388

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,372,204

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (115,866)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (317,401)

Employer's Total Pension Expense/(Income) \$ 9,938,937

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,236,672	\$ 0
Changes of assumptions	\$ 5,502,200	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,149,787
Changes in proportionate share	\$ 196,449	\$ 471,868
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,492	\$ 836,098
Total (prior to post-MD contributions)	\$ 7,967,813	\$ 2,457,753
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,510,060

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,533,891
2 nd Fiscal Year	83,205
3 rd Fiscal Year	1,006,606
4 th Fiscal Year	841,023
5 th Fiscal Year	45,335
Thereafter	0
Total	\$ 5,510,060

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.09632749%
Employer's proportionate share at MD	0.08876156%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 14,592,346
Employer's proportionate share of system NPL/(A) at MD	\$ 15,353,624
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 24,587,467
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 7,626,170
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,926,467
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (22,393)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (177,798)
Employer's Total Pension Expense/(Income)	\$ 3,726,276

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 846,707	\$ 0
Changes of assumptions	\$ 2,082,894	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 435,260
Changes in proportionate share	\$ 423,086	\$ 797,744
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 497,218
Total (prior to post-MD contributions)	\$ 3,352,687	\$ 1,730,222
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,622,465

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,279,356
2 nd Fiscal Year	(71,785)
3 rd Fiscal Year	271,009
4 th Fiscal Year	160,756
5 th Fiscal Year	(16,870)
Thereafter	0
Total	\$ 1,622,465

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00836680%
Employer's proportionate share at MD	0.00792868%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,267,460
Employer's proportionate share of system NPL/(A) at MD	\$ 1,371,472
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,196,290
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 681,212
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 350,734
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (22,321)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 17,398
Employer's Total Pension Expense/(Income)	\$ 345,811

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 75,633	\$ 0
Changes of assumptions	\$ 186,056	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 38,880
Changes in proportionate share	\$ 74,362	\$ 89,766
Differences between employer contributions and employer's proportionate share of system contributions	\$ 42,765	\$ 944
Total (prior to post-MD contributions)	\$ 378,816	\$ 129,590
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 249,226

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 128,807
2 nd Fiscal Year	27,900
3 rd Fiscal Year	61,968
4 th Fiscal Year	29,959
5 th Fiscal Year	591
Thereafter	0
Total	\$ 249,226

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00481151%

Employer's proportionate share at MD 0.00451944%

Employer's proportionate share of system NPL/(A) at prior MD \$ 728,880

Employer's proportionate share of system NPL/(A) at MD \$ 781,755

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,251,911

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 388,299

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 199,922

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (45,451)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,795

Employer's Total Pension Expense/(Income) \$ 173,266

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 43,111	\$ 0
Changes of assumptions	\$ 106,054	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,162
Changes in proportionate share	\$ 55,017	\$ 204,663
Differences between employer contributions and employer's proportionate share of system contributions	\$ 48,691	\$ 295
Total (prior to post-MD contributions)	\$ 252,873	\$ 227,120
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 25,753

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 44,890
2 nd Fiscal Year	(15,710)
3 rd Fiscal Year	(15,403)
4 th Fiscal Year	10,374
5 th Fiscal Year	1,602
Thereafter	0
Total	\$ 25,753

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01868979%
Employer's proportionate share at MD	0.01778173%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 2,831,257
Employer's proportionate share of system NPL/(A) at MD	\$ 3,075,813
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,925,642
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,527,762

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 786,595
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (21,507)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 40,460
Employer's Total Pension Expense/(Income)	\$ 805,548

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 169,622	\$ 0
Changes of assumptions	\$ 417,269	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 87,196
Changes in proportionate share	\$ 80,702	\$ 135,911
Differences between employer contributions and employer's proportionate share of system contributions	\$ 97,052	\$ 0
Total (prior to post-MD contributions)	\$ 764,645	\$ 223,107
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 541,538

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 314,649
2 nd Fiscal Year	41,582
3 rd Fiscal Year	107,555
4 th Fiscal Year	73,457
5 th Fiscal Year	4,295
Thereafter	0
Total	\$ 541,538

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01731840%
Employer's proportionate share at MD 0.01759161%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,623,509
Employer's proportionate share of system NPL/(A) at MD \$ 3,042,927

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,872,978
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,511,427

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 778,184
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,926
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,251

Employer's Total Pension Expense/(Income) \$ 803,361

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 167,808	\$ 0
Changes of assumptions	\$ 412,808	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 86,264
Changes in proportionate share	\$ 168,073	\$ 62,342
Differences between employer contributions and employer's proportionate share of system contributions	\$ 51,364	\$ 3,726
Total (prior to post-MD contributions)	\$ 800,053	\$ 152,332
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 647,721

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 322,795
2 nd Fiscal Year	83,516
3 rd Fiscal Year	146,316
4 th Fiscal Year	88,548
5 th Fiscal Year	6,547
Thereafter	0
Total	\$ 647,721

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.33653173%

Employer's proportionate share at MD 0.30614902%

Employer's proportionate share of system NPL/(A) at prior MD \$ 50,980,124

Employer's proportionate share of system NPL/(A) at MD \$ 52,956,449

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 84,805,054

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 26,303,554

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,542,843

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (26,812)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (146,692)

Employer's Total Pension Expense/(Income) \$ 13,369,339

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,920,392	\$ 0
Changes of assumptions	\$ 7,184,147	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,501,262
Changes in proportionate share	\$ 2,432,620	\$ 3,229,447
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,177,226	\$ 1,446,687
Total (prior to post-MD contributions)	\$ 13,714,385	\$ 6,177,396
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,536,989

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,991,353
2 nd Fiscal Year	417,076
3 rd Fiscal Year	1,626,533
4 th Fiscal Year	586,955
5 th Fiscal Year	(84,929)
Thereafter	0
Total	\$ 7,536,989

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.06680642%
Employer's proportionate share at MD	0.07197935%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 10,120,293
Employer's proportionate share of system NPL/(A) at MD	\$ 12,450,704
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 19,938,697
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 6,184,285
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,184,087
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 99,646
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (86,525)
Employer's Total Pension Expense/(Income)	\$ 3,197,208

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 686,620	\$ 0
Changes of assumptions	\$ 1,689,080	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 352,965
Changes in proportionate share	\$ 795,350	\$ 174,258
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 283,965
Total (prior to post-MD contributions)	\$ 3,171,050	\$ 811,188
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,359,862

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,234,130
2 nd Fiscal Year	200,085
3 rd Fiscal Year	501,422
4 th Fiscal Year	387,729
5 th Fiscal Year	36,497
Thereafter	0
Total	\$ 2,359,862

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 0
Employer's proportionate share of system NPL/(A) at MD	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 0
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 107
Employer's Total Pension Expense/(Income)	\$ 107

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43	\$ 0
Total (prior to post-MD contributions)	\$ 43	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 43

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 43
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 43

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.53899422%

Employer's proportionate share at MD 0.55245061%

Employer's proportionate share of system NPL/(A) at prior MD \$ 81,650,525

Employer's proportionate share of system NPL/(A) at MD \$ 95,560,725

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 153,032,022

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 47,465,167

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 24,438,269

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,065,606
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (707,835)

Employer's Total Pension Expense/(Income) \$ 24,796,040

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,269,892	\$ 0
Changes of assumptions	\$ 12,963,903	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,709,049
Changes in proportionate share	\$ 4,401,230	\$ 911,577
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,455,263
Total (prior to post-MD contributions)	\$ 22,635,025	\$ 6,075,889
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,559,136

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,613,421
2 nd Fiscal Year	1,229,011
3 rd Fiscal Year	3,305,983
4 th Fiscal Year	2,276,826
5 th Fiscal Year	133,893
Thereafter	0
Total	\$ 16,559,136

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 158

Employer's Total Pension Expense/(Income) \$ 158

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 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 inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 61
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
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 March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 144

Employer's Total Pension Expense/(Income) \$ 144

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 60	\$ 0
Total (prior to post-MD contributions)	\$ 60	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 60

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 60
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 60

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 495

Employer's Total Pension Expense/(Income) \$ 495

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 441	\$ 0
Total (prior to post-MD contributions)	\$ 441	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 441

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 361
2 nd Fiscal Year	80
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 441

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 587

Employer's Total Pension Expense/(Income) \$ 587

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 559	\$ 0
Total (prior to post-MD contributions)	\$ 559	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 559

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 450
2 nd Fiscal Year	109
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 559

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,402

Employer's Total Pension Expense/(Income) \$ 1,402

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 990	\$ 0
Total (prior to post-MD contributions)	\$ 990	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 990

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 845
2 nd Fiscal Year	145
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 990

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04041514%

Employer's proportionate share at MD 0.04180187%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,122,361

Employer's proportionate share of system NPL/(A) at MD \$ 7,230,722

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,579,360

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,591,512

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,849,152

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (246,088)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 81,157

Employer's Total Pension Expense/(Income) \$ 1,684,221

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 398,753	\$ 0
Changes of assumptions	\$ 980,930	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 204,984
Changes in proportionate share	\$ 135,085	\$ 510,205
Differences between employer contributions and employer's proportionate share of system contributions	\$ 234,630	\$ 5,906
Total (prior to post-MD contributions)	\$ 1,749,398	\$ 721,095
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,028,303

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 532,160
2 nd Fiscal Year	22,043
3 rd Fiscal Year	238,654
4 th Fiscal Year	214,351
5 th Fiscal Year	21,095
Thereafter	0
Total	\$ 1,028,303

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.44626850%

Employer's proportionate share at MD 0.41368573%

Employer's proportionate share of system NPL/(A) at prior MD \$ 67,603,800

Employer's proportionate share of system NPL/(A) at MD \$ 71,557,724

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 114,593,346

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 35,542,837

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,299,850

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (400,401)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (717,091)

Employer's Total Pension Expense/(Income) \$ 17,182,358

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,946,197	\$ 0
Changes of assumptions	\$ 9,707,622	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,028,589
Changes in proportionate share	\$ 676,039	\$ 3,366,200
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,978,288
Total (prior to post-MD contributions)	\$ 14,329,858	\$ 7,373,077
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,956,781

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,715,251
2 nd Fiscal Year	(518,875)
3 rd Fiscal Year	1,064,051
4 th Fiscal Year	761,042
5 th Fiscal Year	(64,687)
Thereafter	0
Total	\$ 6,956,781

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2017
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0
<u>Employer Pension Expense for Measurement Period</u>		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	0
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	1,466
Employer's Total Pension Expense/(Income)	\$	1,466

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,395	\$ 0
Total (prior to post-MD contributions)	\$ 1,395	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,395

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,126
2 nd Fiscal Year	269
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,395

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.06410257%

Employer's proportionate share at MD 0.05523918%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,710,695

Employer's proportionate share of system NPL/(A) at MD \$ 9,555,055

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,301,573

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,746,011

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,443,567

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 770,731
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (496,729)

Employer's Total Pension Expense/(Income) \$ 2,717,569

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 526,933	\$ 0
Changes of assumptions	\$ 1,296,252	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 270,876
Changes in proportionate share	\$ 2,129,581	\$ 843,606
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,759	\$ 1,601,474
Total (prior to post-MD contributions)	\$ 3,954,525	\$ 2,715,956
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,238,569

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,189,520
2 nd Fiscal Year	122,108
3 rd Fiscal Year	106,690
4 th Fiscal Year	(120,114)
5 th Fiscal Year	(59,634)
Thereafter	0
Total	\$ 1,238,569

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 234

Employer's Total Pension Expense/(Income) \$ 234

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 153	\$ 0
Total (prior to post-MD contributions)	\$ 153	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 153

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 135
2 nd Fiscal Year	18
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 153

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 453

Employer's Total Pension Expense/(Income) \$ 453

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 396	\$ 0
Total (prior to post-MD contributions)	\$ 396	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 396

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 321
2 nd Fiscal Year	75
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 396

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 342

Employer's Total Pension Expense/(Income) \$ 342

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 139	\$ 0
Total (prior to post-MD contributions)	\$ 139	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 139

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 139
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 139

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.06075996%

Employer's proportionate share at MD 0.04928850%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,204,334

Employer's proportionate share of system NPL/(A) at MD \$ 8,525,730

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,653,200

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,234,744

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,180,332

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 545,420
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (500,572)

Employer's Total Pension Expense/(Income) \$ 2,225,180

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 470,169	\$ 0
Changes of assumptions	\$ 1,156,613	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 241,696
Changes in proportionate share	\$ 1,475,821	\$ 1,091,838
Differences between employer contributions and employer's proportionate share of system contributions	\$ 739	\$ 1,538,736
Total (prior to post-MD contributions)	\$ 3,103,342	\$ 2,872,270
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 231,072

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 851,670
2 nd Fiscal Year	(190,140)
3 rd Fiscal Year	(148,423)
4 th Fiscal Year	(212,678)
5 th Fiscal Year	(69,358)
Thereafter	0
Total	\$ 231,072

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02100628%

Employer's proportionate share at MD 0.02506557%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,182,175

Employer's proportionate share of system NPL/(A) at MD \$ 4,335,743

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,943,308

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,153,571

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,108,803

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (76,128)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 49,826

Employer's Total Pension Expense/(Income) \$ 1,082,501

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 239,103	\$ 0
Changes of assumptions	\$ 588,193	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 122,914
Changes in proportionate share	\$ 394,922	\$ 411,982
Differences between employer contributions and employer's proportionate share of system contributions	\$ 152,852	\$ 2,237
Total (prior to post-MD contributions)	\$ 1,375,070	\$ 537,133
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 837,937

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 378,147
2 nd Fiscal Year	39,042
3 rd Fiscal Year	189,122
4 th Fiscal Year	203,264
5 th Fiscal Year	28,363
Thereafter	0
Total	\$ 837,937

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.09384368%
Employer's proportionate share at MD 0.08818578%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,216,081

Employer's proportionate share of system NPL/(A) at MD \$ 15,254,028

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 24,427,972
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,576,700

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,900,996
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (233,328)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (86,276)

Employer's Total Pension Expense/(Income) \$ 3,581,392

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 841,215	\$ 0
Changes of assumptions	\$ 2,069,383	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 432,436
Changes in proportionate share	\$ 235,928	\$ 821,147
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 270,926
Total (prior to post-MD contributions)	\$ 3,146,526	\$ 1,524,509
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,622,017

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,185,973
2 nd Fiscal Year	(78,410)
3 rd Fiscal Year	308,764
4 th Fiscal Year	211,903
5 th Fiscal Year	(6,214)
Thereafter	0
Total	\$ 1,622,017

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05693240%
Employer's proportionate share at MD	0.06020753%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 8,624,509
Employer's proportionate share of system NPL/(A) at MD	\$ 10,414,461
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 16,677,835
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 5,172,880
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,663,347
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 72,740
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (102,602)
Employer's Total Pension Expense/(Income)	\$ 2,633,485

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 574,327	\$ 0
Changes of assumptions	\$ 1,412,840	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 295,239
Changes in proportionate share	\$ 570,930	\$ 115,523
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,571	\$ 361,118
Total (prior to post-MD contributions)	\$ 2,560,668	\$ 771,880
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,788,788

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 984,407
2 nd Fiscal Year	151,477
3 rd Fiscal Year	374,327
4 th Fiscal Year	260,712
5 th Fiscal Year	17,865
Thereafter	0
Total	\$ 1,788,788

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.04186435%
Employer's proportionate share at MD 0.04147073%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,341,898
Employer's proportionate share of system NPL/(A) at MD \$ 7,173,443

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,487,633
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,563,061

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,834,504
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (254,722)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 61,685

Employer's Total Pension Expense/(Income) \$ 1,641,467

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 395,594	\$ 0
Changes of assumptions	\$ 973,159	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 203,360
Changes in proportionate share	\$ 0	\$ 515,371
Differences between employer contributions and employer's proportionate share of system contributions	\$ 200,347	\$ 817
Total (prior to post-MD contributions)	\$ 1,569,100	\$ 719,548
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 849,552

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 548,535
2 nd Fiscal Year	(24,699)
3 rd Fiscal Year	153,532
4 th Fiscal Year	160,193
5 th Fiscal Year	11,992
Thereafter	0
Total	\$ 849,552

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.06405747%

Employer's proportionate share at MD 0.06680399%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,703,863

Employer's proportionate share of system NPL/(A) at MD \$ 11,555,490

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,505,093

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,739,631

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,955,149

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (178,356)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 208,892

Employer's Total Pension Expense/(Income) \$ 2,985,685

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 637,251	\$ 0
Changes of assumptions	\$ 1,567,634	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 327,586
Changes in proportionate share	\$ 330,943	\$ 379,800
Differences between employer contributions and employer's proportionate share of system contributions	\$ 578,278	\$ 6,111
Total (prior to post-MD contributions)	\$ 3,114,106	\$ 713,497
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,400,609

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,144,952
2 nd Fiscal Year	268,890
3 rd Fiscal Year	537,780
4 th Fiscal Year	406,171
5 th Fiscal Year	42,816
Thereafter	0
Total	\$ 2,400,609

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.15008975%
Employer's proportionate share at MD	0.15336319%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 22,736,620
Employer's proportionate share of system NPL/(A) at MD	\$ 26,528,159
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 42,482,493
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 13,176,580
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 6,784,192
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (352,676)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 79,160
Employer's Total Pension Expense/(Income)	\$ 6,510,676

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,462,950	\$ 0
Changes of assumptions	\$ 3,598,847	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 752,046
Changes in proportionate share	\$ 311,562	\$ 883,042
Differences between employer contributions and employer's proportionate share of system contributions	\$ 203,694	\$ 98,147
Total (prior to post-MD contributions)	\$ 5,577,053	\$ 1,733,235
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,843,818

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,265,468
2 nd Fiscal Year	89,003
3 rd Fiscal Year	750,143
4 th Fiscal Year	681,608
5 th Fiscal Year	57,597
Thereafter	0
Total	\$ 3,843,818

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.11666403%

Employer's proportionate share at MD 0.11044066%

Employer's proportionate share of system NPL/(A) at prior MD \$ 17,673,064

Employer's proportionate share of system NPL/(A) at MD \$ 19,103,589

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 30,592,703

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,488,784

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,885,466

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,806)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (158,494)

Employer's Total Pension Expense/(Income) \$ 4,709,166

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,053,507	\$ 0
Changes of assumptions	\$ 2,591,620	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 541,567
Changes in proportionate share	\$ 200,197	\$ 625,715
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 404,913
Total (prior to post-MD contributions)	\$ 3,845,324	\$ 1,572,195
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,273,129

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,663,973
2 nd Fiscal Year	(27,115)
3 rd Fiscal Year	364,679
4 th Fiscal Year	274,723
5 th Fiscal Year	(3,132)
Thereafter	0
Total	\$ 2,273,129

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01149934%

Employer's proportionate share at MD 0.01183184%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,741,999

Employer's proportionate share of system NPL/(A) at MD \$ 2,046,625

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,277,488

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,016,562

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 523,395

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (45,424)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 24,483

Employer's Total Pension Expense/(Income) \$ 502,454

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 112,865	\$ 0
Changes of assumptions	\$ 277,648	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 58,020
Changes in proportionate share	\$ 140,411	\$ 155,789
Differences between employer contributions and employer's proportionate share of system contributions	\$ 75,213	\$ 836
Total (prior to post-MD contributions)	\$ 606,137	\$ 214,645
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 391,492

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 182,314
2 nd Fiscal Year	30,018
3 rd Fiscal Year	103,436
4 th Fiscal Year	69,653
5 th Fiscal Year	6,070
Thereafter	0
Total	\$ 391,492

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04926254%
Employer's proportionate share at MD	0.04377015%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 7,462,626
Employer's proportionate share of system NPL/(A) at MD	\$ 7,571,188
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 12,124,585
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 3,760,621
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,936,221
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (374,252)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 40,444
Employer's Total Pension Expense/(Income)	\$ 1,602,413

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 417,529	\$ 0
Changes of assumptions	\$ 1,027,118	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 214,635
Changes in proportionate share	\$ 62,825	\$ 1,271,283
Differences between employer contributions and employer's proportionate share of system contributions	\$ 74,145	\$ 22,195
Total (prior to post-MD contributions)	\$ 1,581,617	\$ 1,508,113
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 73,504

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 382,774
2 nd Fiscal Year	(233,767)
3 rd Fiscal Year	(82,619)
4 th Fiscal Year	18,870
5 th Fiscal Year	(11,754)
Thereafter	0
Total	\$ 73,504

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04785185%

Employer's proportionate share at MD 0.05053052%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,248,925

Employer's proportionate share of system NPL/(A) at MD \$ 8,740,570

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,997,247

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,341,455

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,235,274

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (217,251)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 67,361

Employer's Total Pension Expense/(Income) \$ 2,085,384

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 482,017	\$ 0
Changes of assumptions	\$ 1,185,758	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 247,786
Changes in proportionate share	\$ 433,575	\$ 532,207
Differences between employer contributions and employer's proportionate share of system contributions	\$ 212,561	\$ 6,990
Total (prior to post-MD contributions)	\$ 2,313,911	\$ 786,983
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,526,928

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 732,395
2 nd Fiscal Year	101,752
3 rd Fiscal Year	377,403
4 th Fiscal Year	287,729
5 th Fiscal Year	27,649
Thereafter	0
Total	\$ 1,526,928

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.10244756%

Employer's proportionate share at MD 0.08622762%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,519,456

Employer's proportionate share of system NPL/(A) at MD \$ 14,915,313

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,885,551

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,408,460

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,814,375

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 371,155
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (846,853)

Employer's Total Pension Expense/(Income) \$ 3,338,677

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 822,536	\$ 0
Changes of assumptions	\$ 2,023,432	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 422,834
Changes in proportionate share	\$ 1,398,073	\$ 1,543,791
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,261,749
Total (prior to post-MD contributions)	\$ 4,244,041	\$ 4,228,374
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,667

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 960,383
2 nd Fiscal Year	(462,050)
3 rd Fiscal Year	(171,437)
4 th Fiscal Year	(221,908)
5 th Fiscal Year	(89,321)
Thereafter	0
Total	\$ 15,667

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02184552%
Employer's proportionate share at MD 0.01779506%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,309,309
Employer's proportionate share of system NPL/(A) at MD \$ 3,078,119

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,929,335
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,528,907

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 787,184
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (184,463)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 36,131

Employer's Total Pension Expense/(Income) \$ 638,852

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 169,749	\$ 0
Changes of assumptions	\$ 417,582	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 87,262
Changes in proportionate share	\$ 13,270	\$ 605,016
Differences between employer contributions and employer's proportionate share of system contributions	\$ 129,535	\$ 22,175
Total (prior to post-MD contributions)	\$ 730,136	\$ 714,453
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,683

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 169,187
2 nd Fiscal Year	(98,682)
3 rd Fiscal Year	(38,894)
4 th Fiscal Year	(7,406)
5 th Fiscal Year	(8,521)
Thereafter	0
Total	\$ 15,683

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 445

Employer's Total Pension Expense/(Income) \$ 445

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 339	\$ 0
Total (prior to post-MD contributions)	\$ 339	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 339

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 283
2 nd Fiscal Year	56
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 339

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 193

Employer's Total Pension Expense/(Income) \$ 193

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 79	\$ 0
Total (prior to post-MD contributions)	\$ 79	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 79

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 79
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 79

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 194

Employer's Total Pension Expense/(Income) \$ 194

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 80	\$ 0
Total (prior to post-MD contributions)	\$ 80	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 80

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 80
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 80

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.06616341%
Employer's proportionate share at MD	0.05956838%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 10,022,885
Employer's proportionate share of system NPL/(A) at MD	\$ 10,303,903
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 16,500,787
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 5,117,965
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,635,074
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 189,083
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (363,127)
Employer's Total Pension Expense/(Income)	\$ 2,461,030

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 568,230	\$ 0
Changes of assumptions	\$ 1,397,842	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 292,105
Changes in proportionate share	\$ 718,391	\$ 627,705
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 955,005
Total (prior to post-MD contributions)	\$ 2,684,463	\$ 1,874,815
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 809,648

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 832,870
2 nd Fiscal Year	(91,788)
3 rd Fiscal Year	83,610
4 th Fiscal Year	13,920
5 th Fiscal Year	(28,965)
Thereafter	0
Total	\$ 809,648

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02911375%

Employer's proportionate share at MD 0.02991766%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,410,350

Employer's proportionate share of system NPL/(A) at MD \$ 5,175,039

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,287,365

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,570,450

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,323,441

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (192,687)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 81,420

Employer's Total Pension Expense/(Income) \$ 1,212,174

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 285,388	\$ 0
Changes of assumptions	\$ 702,053	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 146,707
Changes in proportionate share	\$ 76,515	\$ 410,768
Differences between employer contributions and employer's proportionate share of system contributions	\$ 228,105	\$ 0
Total (prior to post-MD contributions)	\$ 1,292,061	\$ 557,475
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 734,586

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 404,367
2 nd Fiscal Year	(9,903)
3 rd Fiscal Year	167,484
4 th Fiscal Year	157,385
5 th Fiscal Year	15,253
Thereafter	0
Total	\$ 734,586

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.95242985%
Employer's proportionate share at MD	0.94108314%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 144,280,577
Employer's proportionate share of system NPL/(A) at MD	\$ 162,784,846
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 260,685,487
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 80,855,496
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 41,629,862
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 137,156
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (1,029,941)
Employer's Total Pension Expense/(Income)	\$ 40,737,077

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,977,104	\$ 0
Changes of assumptions	\$ 22,083,622	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,614,785
Changes in proportionate share	\$ 959,781	\$ 1,469,902
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,022,839
Total (prior to post-MD contributions)	\$ 32,020,507	\$ 9,107,526
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,912,981

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,673,666
2 nd Fiscal Year	664,928
3 rd Fiscal Year	4,140,654
4 th Fiscal Year	3,276,753
5 th Fiscal Year	156,980
Thereafter	0
Total	\$ 22,912,981

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04548348%

Employer's proportionate share at MD 0.04342788%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,890,148

Employer's proportionate share of system NPL/(A) at MD \$ 7,511,983

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,029,775

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,731,214

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,921,081

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 128,382
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (266,960)

Employer's Total Pension Expense/(Income) \$ 1,782,503

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 414,264	\$ 0
Changes of assumptions	\$ 1,019,086	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 212,957
Changes in proportionate share	\$ 401,721	\$ 196,932
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,002	\$ 807,942
Total (prior to post-MD contributions)	\$ 1,839,073	\$ 1,217,831
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 621,242

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 578,429
2 nd Fiscal Year	(72,547)
3 rd Fiscal Year	80,121
4 th Fiscal Year	48,094
5 th Fiscal Year	(12,855)
Thereafter	0
Total	\$ 621,242

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03828382%

Employer's proportionate share at MD 0.03949639%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,799,494

Employer's proportionate share of system NPL/(A) at MD \$ 6,831,930

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,940,729

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,393,430

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,747,167

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (135,211)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 56,012

Employer's Total Pension Expense/(Income) \$ 1,667,968

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 376,761	\$ 0
Changes of assumptions	\$ 926,829	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 193,678
Changes in proportionate share	\$ 117,275	\$ 304,252
Differences between employer contributions and employer's proportionate share of system contributions	\$ 164,413	\$ 2,162
Total (prior to post-MD contributions)	\$ 1,585,278	\$ 500,092
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,085,186

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 580,445
2 nd Fiscal Year	36,218
3 rd Fiscal Year	235,945
4 th Fiscal Year	211,417
5 th Fiscal Year	21,162
Thereafter	0
Total	\$ 1,085,186

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.26083462%

Employer's proportionate share at MD 0.20960878%

Employer's proportionate share of system NPL/(A) at prior MD \$ 39,513,009

Employer's proportionate share of system NPL/(A) at MD \$ 36,257,299

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 58,062,848

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 18,009,059

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,272,278

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (496,042)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 353,338

Employer's Total Pension Expense/(Income) \$ 9,129,574

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,999,483	\$ 0
Changes of assumptions	\$ 4,918,716	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,027,858
Changes in proportionate share	\$ 1,889,942	\$ 4,875,604
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,894,454	\$ 1,421,372
Total (prior to post-MD contributions)	\$ 12,702,595	\$ 7,324,834
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,377,761

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,337,322
2 nd Fiscal Year	283,292
3 rd Fiscal Year	1,052,759
4 th Fiscal Year	686,281
5 th Fiscal Year	18,108
Thereafter	0
Total	\$ 5,377,761

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03880703%
Employer's proportionate share at MD 0.03534725%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,878,754
Employer's proportionate share of system NPL/(A) at MD \$ 6,114,228

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,791,393
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,036,947

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,563,625
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,437)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (38,670)

Employer's Total Pension Expense/(Income) \$ 1,503,518

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 337,182	\$ 0
Changes of assumptions	\$ 829,465	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 173,332
Changes in proportionate share	\$ 269,940	\$ 370,061
Differences between employer contributions and employer's proportionate share of system contributions	\$ 991	\$ 141,715
Total (prior to post-MD contributions)	\$ 1,437,578	\$ 685,108
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 752,470

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 526,568
2 nd Fiscal Year	12,658
3 rd Fiscal Year	151,725
4 th Fiscal Year	69,040
5 th Fiscal Year	(7,521)
Thereafter	0
Total	\$ 752,470

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01531292%

Employer's proportionate share at MD 0.01560209%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,319,706

Employer's proportionate share of system NPL/(A) at MD \$ 2,698,788

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,321,869

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,340,492

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 690,176

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (107,464)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,707

Employer's Total Pension Expense/(Income) \$ 605,419

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 148,830	\$ 0
Changes of assumptions	\$ 366,121	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 76,508
Changes in proportionate share	\$ 29,722	\$ 149,846
Differences between employer contributions and employer's proportionate share of system contributions	\$ 74,499	\$ 2,895
Total (prior to post-MD contributions)	\$ 619,172	\$ 229,249
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 389,923

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 196,902
2 nd Fiscal Year	16,542
3 rd Fiscal Year	94,926
4 th Fiscal Year	75,158
5 th Fiscal Year	6,396
Thereafter	0
Total	\$ 389,923

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02880186%

Employer's proportionate share at MD 0.01354634%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,363,102

Employer's proportionate share of system NPL/(A) at MD \$ 2,343,192

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,752,415

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,163,867

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 599,237

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 126,537
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (169,078)

Employer's Total Pension Expense/(Income) \$ 556,696

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 129,220	\$ 0
Changes of assumptions	\$ 317,881	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 66,427
Changes in proportionate share	\$ 1,185,201	\$ 1,451,999
Differences between employer contributions and employer's proportionate share of system contributions	\$ 413	\$ 532,116
Total (prior to post-MD contributions)	\$ 1,632,715	\$ 2,050,542
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (417,827)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 182,777
2 nd Fiscal Year	(74,545)
3 rd Fiscal Year	(145,322)
4 th Fiscal Year	(306,822)
5 th Fiscal Year	(73,915)
Thereafter	0
Total	\$ (417,827)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01487348%

Employer's proportionate share at MD 0.01680185%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,253,136

Employer's proportionate share of system NPL/(A) at MD \$ 2,906,318

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,654,210

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,443,573

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 743,249

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,726

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 53,091

Employer's Total Pension Expense/(Income) \$ 804,066

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 160,275	\$ 0
Changes of assumptions	\$ 394,275	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 82,391
Changes in proportionate share	\$ 183,540	\$ 81,985
Differences between employer contributions and employer's proportionate share of system contributions	\$ 113,306	\$ 0
Total (prior to post-MD contributions)	\$ 851,396	\$ 164,376
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 687,020

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 334,289
2 nd Fiscal Year	81,768
3 rd Fiscal Year	137,779
4 th Fiscal Year	118,465
5 th Fiscal Year	14,719
Thereafter	0
Total	\$ 687,020

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02265123%
Employer's proportionate share at MD 0.02207488%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,431,363
Employer's proportionate share of system NPL/(A) at MD \$ 3,818,426

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,114,870
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,896,618

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 976,507
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (179,287)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 34,592

Employer's Total Pension Expense/(Income) \$ 831,812

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 210,575	\$ 0
Changes of assumptions	\$ 518,013	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 108,248
Changes in proportionate share	\$ 0	\$ 393,094
Differences between employer contributions and employer's proportionate share of system contributions	\$ 122,856	\$ 1,015
Total (prior to post-MD contributions)	\$ 851,444	\$ 502,357
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 349,087

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 243,821
2 nd Fiscal Year	(47,342)
3 rd Fiscal Year	64,664
4 th Fiscal Year	81,794
5 th Fiscal Year	6,150
Thereafter	0
Total	\$ 349,087

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01661294%
Employer's proportionate share at MD	0.01766259%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 2,516,642
Employer's proportionate share of system NPL/(A) at MD	\$ 3,055,205
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,892,640
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,517,525

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 781,324
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (132,675)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 46,628
Employer's Total Pension Expense/(Income)	\$ 695,277

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 168,486	\$ 0
Changes of assumptions	\$ 414,473	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 86,612
Changes in proportionate share	\$ 112,993	\$ 450,065
Differences between employer contributions and employer's proportionate share of system contributions	\$ 126,500	\$ 0
Total (prior to post-MD contributions)	\$ 822,452	\$ 536,677
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 285,775

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 206,760
2 nd Fiscal Year	(66,231)
3 rd Fiscal Year	36,149
4 th Fiscal Year	96,280
5 th Fiscal Year	12,817
Thereafter	0
Total	\$ 285,775

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01690088%

Employer's proportionate share at MD 0.01834557%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,560,261

Employer's proportionate share of system NPL/(A) at MD \$ 3,173,344

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,081,829

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,576,205

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 811,537

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,295)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 34,824

Employer's Total Pension Expense/(Income) \$ 829,066

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 175,001	\$ 0
Changes of assumptions	\$ 430,500	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 89,961
Changes in proportionate share	\$ 137,504	\$ 95,552
Differences between employer contributions and employer's proportionate share of system contributions	\$ 88,122	\$ 0
Total (prior to post-MD contributions)	\$ 831,127	\$ 185,513
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 645,614

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 326,922
2 nd Fiscal Year	59,415
3 rd Fiscal Year	132,508
4 th Fiscal Year	113,889
5 th Fiscal Year	12,880
Thereafter	0
Total	\$ 645,614

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 67	\$ 0
Total (prior to post-MD contributions)	\$ 67	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 67

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 67
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 67

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02779784%

Employer's proportionate share at MD 0.02662774%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,211,007

Employer's proportionate share of system NPL/(A) at MD \$ 4,605,961

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,376,038

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,287,788

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,177,908

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (113,117)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 56,839

Employer's Total Pension Expense/(Income) \$ 1,121,630

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 254,005	\$ 0
Changes of assumptions	\$ 624,851	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 130,574
Changes in proportionate share	\$ 5,670	\$ 275,045
Differences between employer contributions and employer's proportionate share of system contributions	\$ 126,640	\$ 0
Total (prior to post-MD contributions)	\$ 1,011,166	\$ 405,619
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 605,547

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 389,620
2 nd Fiscal Year	20,064
3 rd Fiscal Year	106,505
4 th Fiscal Year	85,675
5 th Fiscal Year	3,683
Thereafter	0
Total	\$ 605,547

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02106097%

Employer's proportionate share at MD 0.02138554%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,190,460

Employer's proportionate share of system NPL/(A) at MD \$ 3,699,186

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,923,919

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,837,392

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 946,013

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (168,424)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 34,147

Employer's Total Pension Expense/(Income) \$ 811,736

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 203,999	\$ 0
Changes of assumptions	\$ 501,837	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 104,868
Changes in proportionate share	\$ 30,892	\$ 304,564
Differences between employer contributions and employer's proportionate share of system contributions	\$ 123,748	\$ 3,468
Total (prior to post-MD contributions)	\$ 860,476	\$ 412,900
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 447,576

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 245,182
2 nd Fiscal Year	(3,233)
3 rd Fiscal Year	97,222
4 th Fiscal Year	98,842
5 th Fiscal Year	9,563
Thereafter	0
Total	\$ 447,576

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01491368%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,259,226
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (88,169)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (61,515)

Employer's Total Pension Expense/(Income) \$ (149,684)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 643,942	\$ 1,419,463
Differences between employer contributions and employer's proportionate share of system contributions	\$ 334	\$ 175,550
Total (prior to post-MD contributions)	\$ 644,276	\$ 1,595,013
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (950,737)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (149,684)
2 nd Fiscal Year	(157,772)
3 rd Fiscal Year	(248,278)
4 th Fiscal Year	(327,422)
5 th Fiscal Year	(67,581)
Thereafter	0
Total	\$ (950,737)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.04998387%
Employer's proportionate share at MD 0.04639366%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,571,898

Employer's proportionate share of system NPL/(A) at MD \$ 8,024,992

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,851,313
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,986,027

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,052,275
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 207,742
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (348,322)

Employer's Total Pension Expense/(Income) \$ 1,911,695

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 442,555	\$ 0
Changes of assumptions	\$ 1,088,682	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 227,500
Changes in proportionate share	\$ 646,962	\$ 341,712
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 977,829
Total (prior to post-MD contributions)	\$ 2,178,199	\$ 1,547,041
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 631,158

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 639,076
2 nd Fiscal Year	(57,452)
3 rd Fiscal Year	61,535
4 th Fiscal Year	10,012
5 th Fiscal Year	(22,014)
Thereafter	0
Total	\$ 631,158

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01495106%

Employer's proportionate share at MD 0.01408156%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,264,889

Employer's proportionate share of system NPL/(A) at MD \$ 2,435,773

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,900,674

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,209,852

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 622,914

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (97,391)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,583

Employer's Total Pension Expense/(Income) \$ 544,106

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 134,326	\$ 0
Changes of assumptions	\$ 330,440	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 69,052
Changes in proportionate share	\$ 46,871	\$ 238,686
Differences between employer contributions and employer's proportionate share of system contributions	\$ 57,889	\$ 2,921
Total (prior to post-MD contributions)	\$ 569,526	\$ 310,659
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 258,867

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 159,796
2 nd Fiscal Year	(12,485)
3 rd Fiscal Year	67,379
4 th Fiscal Year	43,718
5 th Fiscal Year	459
Thereafter	0
Total	\$ 258,867

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00964400%

Employer's proportionate share at MD 0.01019609%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,460,939

Employer's proportionate share of system NPL/(A) at MD \$ 1,763,679

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,824,376

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 876,022

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 451,035

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (79,833)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,744

Employer's Total Pension Expense/(Income) \$ 390,946

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 97,262	\$ 0
Changes of assumptions	\$ 239,263	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 49,999
Changes in proportionate share	\$ 68,956	\$ 184,505
Differences between employer contributions and employer's proportionate share of system contributions	\$ 47,080	\$ 1,581
Total (prior to post-MD contributions)	\$ 452,561	\$ 236,085
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 216,476

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 107,641
2 nd Fiscal Year	(16,904)
3 rd Fiscal Year	62,537
4 th Fiscal Year	57,538
5 th Fiscal Year	5,665
Thereafter	0
Total	\$ 216,476

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01122386%
Employer's proportionate share at MD 0.00958622%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,700,267

Employer's proportionate share of system NPL/(A) at MD \$ 1,658,186

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,655,439
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 823,624

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 424,057
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (126,360)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 222,214

Employer's Total Pension Expense/(Income) \$ 519,911

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 91,444	\$ 0
Changes of assumptions	\$ 224,952	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 47,008
Changes in proportionate share	\$ 0	\$ 392,444
Differences between employer contributions and employer's proportionate share of system contributions	\$ 920,023	\$ 1,826
Total (prior to post-MD contributions)	\$ 1,236,419	\$ 441,278
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 795,141

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 263,575
2 nd Fiscal Year	130,853
3 rd Fiscal Year	167,613
4 th Fiscal Year	196,867
5 th Fiscal Year	36,233
Thereafter	0
Total	\$ 795,141

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00705522%

Employer's proportionate share at MD 0.00175356%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,068,773

Employer's proportionate share of system NPL/(A) at MD \$ 303,324

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 485,746

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 150,661

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 77,571

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (162,523)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 236,278

Employer's Total Pension Expense/(Income) \$ 151,326

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,727	\$ 0
Changes of assumptions	\$ 41,149	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,599
Changes in proportionate share	\$ 1,016	\$ 596,933
Differences between employer contributions and employer's proportionate share of system contributions	\$ 965,710	\$ 972
Total (prior to post-MD contributions)	\$ 1,024,602	\$ 606,504
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 418,098

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 99,834
2 nd Fiscal Year	85,630
3 rd Fiscal Year	102,101
4 th Fiscal Year	109,272
5 th Fiscal Year	21,261
Thereafter	0
Total	\$ 418,098

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00786788%
Employer's proportionate share at MD 0.00729865%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,191,880
Employer's proportionate share of system NPL/(A) at MD \$ 1,262,492

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,021,768
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 627,082

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 322,864
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (38,576)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,601

Employer's Total Pension Expense/(Income) \$ 294,889

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 69,623	\$ 0
Changes of assumptions	\$ 171,271	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 35,790
Changes in proportionate share	\$ 7,283	\$ 127,244
Differences between employer contributions and employer's proportionate share of system contributions	\$ 27,753	\$ 4,383
Total (prior to post-MD contributions)	\$ 275,930	\$ 167,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 108,513

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 95,443
2 nd Fiscal Year	(18,284)
3 rd Fiscal Year	15,780
4 th Fiscal Year	16,084
5 th Fiscal Year	(510)
Thereafter	0
Total	\$ 108,513

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00561781%
Employer's proportionate share at MD 0.00546952%

Employer's proportionate share of system NPL/(A) at prior MD \$ 851,024
Employer's proportionate share of system NPL/(A) at MD \$ 946,096

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,515,089
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 469,927

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 241,950
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (845)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,450

Employer's Total Pension Expense/(Income) \$ 256,555

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 52,174	\$ 0
Changes of assumptions	\$ 128,349	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 26,821
Changes in proportionate share	\$ 28,139	\$ 32,970
Differences between employer contributions and employer's proportionate share of system contributions	\$ 38,634	\$ 660
Total (prior to post-MD contributions)	\$ 247,296	\$ 60,451
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 186,845

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 100,971
2 nd Fiscal Year	21,613
3 rd Fiscal Year	38,235
4 th Fiscal Year	24,376
5 th Fiscal Year	1,651
Thereafter	0
Total	\$ 186,845

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 66	\$ 0
Total (prior to post-MD contributions)	\$ 66	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 66

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 66
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 66

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00343437%

Employer's proportionate share at MD 0.00543676%

Employer's proportionate share of system NPL/(A) at prior MD \$ 520,262

Employer's proportionate share of system NPL/(A) at MD \$ 940,429

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,506,014

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 467,113

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 240,501

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 32,157

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 23,274

Employer's Total Pension Expense/(Income) \$ 295,932

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 51,862	\$ 0
Changes of assumptions	\$ 127,580	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 26,660
Changes in proportionate share	\$ 200,874	\$ 29,904
Differences between employer contributions and employer's proportionate share of system contributions	\$ 75,952	\$ 0
Total (prior to post-MD contributions)	\$ 456,268	\$ 56,564
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 399,704

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 153,442
2 nd Fiscal Year	70,037
3 rd Fiscal Year	85,507
4 th Fiscal Year	78,067
5 th Fiscal Year	12,651
Thereafter	0
Total	\$ 399,704

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00048403%

Employer's proportionate share at MD 0.00054854%

Employer's proportionate share of system NPL/(A) at prior MD \$ 73,324

Employer's proportionate share of system NPL/(A) at MD \$ 94,884

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 151,949

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 47,129

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 24,265

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 292

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,030

Employer's Total Pension Expense/(Income) \$ 25,587

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,233	\$ 0
Changes of assumptions	\$ 12,872	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,690
Changes in proportionate share	\$ 7,124	\$ 2,882
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,385	\$ 223
Total (prior to post-MD contributions)	\$ 27,614	\$ 5,795
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 21,819

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,215
2 nd Fiscal Year	2,496
3 rd Fiscal Year	4,823
4 th Fiscal Year	3,835
5 th Fiscal Year	451
Thereafter	0
Total	\$ 21,819

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00071328%
Employer's proportionate share at MD 0.00056396%

Employer's proportionate share of system NPL/(A) at prior MD \$ 108,053
Employer's proportionate share of system NPL/(A) at MD \$ 97,552

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 156,220
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 48,454

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 24,947
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (37,072)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,694)

Employer's Total Pension Expense/(Income) \$ (15,819)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,380	\$ 0
Changes of assumptions	\$ 13,234	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,765
Changes in proportionate share	\$ 918	\$ 100,086
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,313	\$ 7,760
Total (prior to post-MD contributions)	\$ 21,845	\$ 110,611
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (88,766)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (31,450)
2 nd Fiscal Year	(30,881)
3 rd Fiscal Year	(21,139)
4 th Fiscal Year	(4,802)
5 th Fiscal Year	(496)
Thereafter	0
Total	\$ (88,766)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00116164%
Employer's proportionate share at MD 0.00154321%

Employer's proportionate share of system NPL/(A) at prior MD \$ 175,973

Employer's proportionate share of system NPL/(A) at MD \$ 266,938

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 427,478
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 132,589

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 68,266
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,829)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,363

Employer's Total Pension Expense/(Income) \$ 64,800

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,721	\$ 0
Changes of assumptions	\$ 36,213	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,567
Changes in proportionate share	\$ 37,657	\$ 40,332
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,155	\$ 8,267
Total (prior to post-MD contributions)	\$ 97,746	\$ 56,166
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 41,580

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 22,579
2 nd Fiscal Year	(1,141)
3 rd Fiscal Year	6,564
4 th Fiscal Year	11,764
5 th Fiscal Year	1,814
Thereafter	0
Total	\$ 41,580

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00070123%
Employer's proportionate share at MD 0.00069788%

Employer's proportionate share of system NPL/(A) at prior MD \$ 106,227
Employer's proportionate share of system NPL/(A) at MD \$ 120,717

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 193,317
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 59,960

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 30,872
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,913
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (108)

Employer's Total Pension Expense/(Income) \$ 33,677

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,657	\$ 0
Changes of assumptions	\$ 16,377	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,422
Changes in proportionate share	\$ 44,154	\$ 4,643
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,768	\$ 332
Total (prior to post-MD contributions)	\$ 72,956	\$ 8,397
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 64,559

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 23,669
2 nd Fiscal Year	16,952
3 rd Fiscal Year	17,908
4 th Fiscal Year	5,786
5 th Fiscal Year	244
Thereafter	0
Total	\$ 64,559

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00142415%

Employer's proportionate share at MD 0.00127221%

Employer's proportionate share of system NPL/(A) at prior MD \$ 215,740

Employer's proportionate share of system NPL/(A) at MD \$ 220,062

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 352,410

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 109,305

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 56,278

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,589)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 723

Employer's Total Pension Expense/(Income) \$ 39,412

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,136	\$ 0
Changes of assumptions	\$ 29,854	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,239
Changes in proportionate share	\$ 417	\$ 44,341
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,985	\$ 497
Total (prior to post-MD contributions)	\$ 46,392	\$ 51,077
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,685)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,109
2 nd Fiscal Year	(10,042)
3 rd Fiscal Year	(242)
4 th Fiscal Year	1,727
5 th Fiscal Year	(238)
Thereafter	0
Total	\$ (4,685)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00194318%

Employer's proportionate share at MD 0.00175762%

Employer's proportionate share of system NPL/(A) at prior MD \$ 294,366

Employer's proportionate share of system NPL/(A) at MD \$ 304,026

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 486,871

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 151,010

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 77,750

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,365)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 513

Employer's Total Pension Expense/(Income) \$ 68,898

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,766	\$ 0
Changes of assumptions	\$ 41,245	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,619
Changes in proportionate share	\$ 14,785	\$ 33,195
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,820	\$ 576
Total (prior to post-MD contributions)	\$ 76,616	\$ 42,390
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 34,226

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 20,481
2 nd Fiscal Year	2,406
3 rd Fiscal Year	7,986
4 th Fiscal Year	3,608
5 th Fiscal Year	(256)
Thereafter	0
Total	\$ 34,226

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00726665%

Employer's proportionate share at MD 0.00724171%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,100,802

Employer's proportionate share of system NPL/(A) at MD \$ 1,252,642

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,005,996

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 622,190

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 320,345

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (112,667)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,927

Employer's Total Pension Expense/(Income) \$ 211,605

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 69,080	\$ 0
Changes of assumptions	\$ 169,935	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 35,511
Changes in proportionate share	\$ 0	\$ 245,305
Differences between employer contributions and employer's proportionate share of system contributions	\$ 31,372	\$ 6,805
Total (prior to post-MD contributions)	\$ 270,387	\$ 287,621
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,234)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,354
2 nd Fiscal Year	(65,850)
3 rd Fiscal Year	4,821
4 th Fiscal Year	27,127
5 th Fiscal Year	2,313
Thereafter	0
Total	\$ (17,234)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 499

Employer's Total Pension Expense/(Income) \$ 499

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 342	\$ 0
Total (prior to post-MD contributions)	\$ 342	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 342

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 295
2 nd Fiscal Year	47
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 342

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.24831787%
Employer's proportionate share at MD	0.23469318%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 37,616,887
Employer's proportionate share of system NPL/(A) at MD	\$ 40,596,300
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 65,011,372
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 20,164,248
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 10,381,915
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (517,259)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (499,994)
Employer's Total Pension Expense/(Income)	\$ 9,364,662

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,238,766	\$ 0
Changes of assumptions	\$ 5,507,351	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,150,864
Changes in proportionate share	\$ 207,548	\$ 1,614,586
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,296,431
Total (prior to post-MD contributions)	\$ 7,953,665	\$ 4,061,881
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,891,784

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,982,799
2 nd Fiscal Year	(257,332)
3 rd Fiscal Year	667,090
4 th Fiscal Year	516,510
5 th Fiscal Year	(17,282)
Thereafter	0
Total	\$ 3,891,784

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3414: Phoenix-Talent School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.11154387%

Employer's proportionate share at MD 0.10768172%

Employer's proportionate share of system NPL/(A) at prior MD \$ 16,897,427

Employer's proportionate share of system NPL/(A) at MD \$ 18,626,359

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 29,828,461

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,251,743

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,763,421

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (174,626)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (271,291)

Employer's Total Pension Expense/(Income) \$ 4,317,504

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,027,189	\$ 0
Changes of assumptions	\$ 2,526,878	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 528,038
Changes in proportionate share	\$ 256,567	\$ 563,510
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 746,253
Total (prior to post-MD contributions)	\$ 3,810,634	\$ 1,837,801
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,972,833

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,406,015
2 nd Fiscal Year	(37,845)
3 rd Fiscal Year	347,574
4 th Fiscal Year	260,219
5 th Fiscal Year	(3,131)
Thereafter	0
Total	\$ 1,972,833

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.20283236%
Employer's proportionate share at MD	0.20411282%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 30,726,431
Employer's proportionate share of system NPL/(A) at MD	\$ 35,306,630
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 56,540,435
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 17,536,860

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 9,029,158
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (901,090)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 596,134
Employer's Total Pension Expense/(Income)	\$ 8,724,202

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,947,057	\$ 0
Changes of assumptions	\$ 4,789,747	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,000,907
Changes in proportionate share	\$ 121,872	\$ 1,932,081
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,270,918	\$ 0
Total (prior to post-MD contributions)	\$ 8,129,594	\$ 2,932,988
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,196,606

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,022,933
2 nd Fiscal Year	151,308
3 rd Fiscal Year	1,005,466
4 th Fiscal Year	932,793
5 th Fiscal Year	84,106
Thereafter	0
Total	\$ 5,196,606

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.29643702%
Employer's proportionate share at MD	0.31841843%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 44,906,304
Employer's proportionate share of system NPL/(A) at MD	\$ 55,078,763
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 88,203,752
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 27,357,711
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 14,085,594
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (495,827)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 829,924
Employer's Total Pension Expense/(Income)	\$ 14,419,691

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,037,431	\$ 0
Changes of assumptions	\$ 7,472,063	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,561,427
Changes in proportionate share	\$ 2,100,439	\$ 1,947,469
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,311,831	\$ 4,291
Total (prior to post-MD contributions)	\$ 14,921,764	\$ 3,513,187
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,408,577

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,625,541
2 nd Fiscal Year	1,107,497
3 rd Fiscal Year	2,421,536
4 th Fiscal Year	2,024,065
5 th Fiscal Year	229,938
Thereafter	0
Total	\$ 11,408,577

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.25625398%
Employer's proportionate share at MD 0.23925146%

Employer's proportionate share of system NPL/(A) at prior MD \$ 38,819,103

Employer's proportionate share of system NPL/(A) at MD \$ 41,384,773

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 66,274,042
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 20,555,884

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,583,555
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,278,152)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 643,096

Employer's Total Pension Expense/(Income) \$ 9,948,499

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,282,248	\$ 0
Changes of assumptions	\$ 5,614,317	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,173,216
Changes in proportionate share	\$ 0	\$ 3,170,402
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,575,399	\$ 0
Total (prior to post-MD contributions)	\$ 9,471,964	\$ 4,343,618
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,128,346

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,360,659
2 nd Fiscal Year	(7,762)
3 rd Fiscal Year	1,008,230
4 th Fiscal Year	747,758
5 th Fiscal Year	19,460
Thereafter	0
Total	\$ 5,128,346

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05053152%
Employer's proportionate share at MD	0.05340311%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 7,654,860
Employer's proportionate share of system NPL/(A) at MD	\$ 9,237,459
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 14,792,971
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,588,261
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,362,346
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (186,043)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 127,963
Employer's Total Pension Expense/(Income)	\$ 2,304,266

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 509,419	\$ 0
Changes of assumptions	\$ 1,253,167	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 261,873
Changes in proportionate share	\$ 273,314	\$ 375,148
Differences between employer contributions and employer's proportionate share of system contributions	\$ 386,428	\$ 1,634
Total (prior to post-MD contributions)	\$ 2,422,328	\$ 638,655
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,783,673

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 866,919
2 nd Fiscal Year	165,698
3 rd Fiscal Year	398,894
4 th Fiscal Year	318,407
5 th Fiscal Year	33,754
Thereafter	0
Total	\$ 1,783,673

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01700003%

Employer's proportionate share at MD 0.01551633%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,575,281

Employer's proportionate share of system NPL/(A) at MD \$ 2,683,953

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,298,113

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,333,124

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 686,382

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (109,942)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 35,526

Employer's Total Pension Expense/(Income) \$ 611,966

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 148,012	\$ 0
Changes of assumptions	\$ 364,109	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 76,087
Changes in proportionate share	\$ 2,202	\$ 272,028
Differences between employer contributions and employer's proportionate share of system contributions	\$ 95,974	\$ 101
Total (prior to post-MD contributions)	\$ 610,297	\$ 348,216
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 262,081

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 180,965
2 nd Fiscal Year	(13,668)
3 rd Fiscal Year	56,065
4 th Fiscal Year	39,156
5 th Fiscal Year	(437)
Thereafter	0
Total	\$ 262,081

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01612035%
Employer's proportionate share at MD 0.01568596%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,442,021

Employer's proportionate share of system NPL/(A) at MD \$ 2,713,295

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,345,102
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,347,698

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 693,886
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (67,486)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 39,486

Employer's Total Pension Expense/(Income) \$ 665,886

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 149,630	\$ 0
Changes of assumptions	\$ 368,089	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 76,919
Changes in proportionate share	\$ 1,231	\$ 167,867
Differences between employer contributions and employer's proportionate share of system contributions	\$ 124,400	\$ 1,519
Total (prior to post-MD contributions)	\$ 643,350	\$ 246,305
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 397,045

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 228,844
2 nd Fiscal Year	6,605
3 rd Fiscal Year	83,724
4 th Fiscal Year	71,954
5 th Fiscal Year	5,919
Thereafter	0
Total	\$ 397,045

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00150353%
Employer's proportionate share at MD 0.00165061%

Employer's proportionate share of system NPL/(A) at prior MD \$ 227,765
Employer's proportionate share of system NPL/(A) at MD \$ 285,516

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 457,229
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 141,816

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 73,017
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,277)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,112

Employer's Total Pension Expense/(Income) \$ 52,852

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,745	\$ 0
Changes of assumptions	\$ 38,734	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,094
Changes in proportionate share	\$ 15,165	\$ 64,267
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,860	\$ 1,898
Total (prior to post-MD contributions)	\$ 80,504	\$ 74,259
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,245

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,507
2 nd Fiscal Year	(16,907)
3 rd Fiscal Year	6,187
4 th Fiscal Year	11,111
5 th Fiscal Year	1,347
Thereafter	0
Total	\$ 6,245

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04998822%

Employer's proportionate share at MD 0.04882092%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,572,557

Employer's proportionate share of system NPL/(A) at MD \$ 8,444,850

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,523,678

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,194,571

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,159,648

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (141,839)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 94,545

Employer's Total Pension Expense/(Income) \$ 2,112,354

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 465,709	\$ 0
Changes of assumptions	\$ 1,145,640	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 239,403
Changes in proportionate share	\$ 5,362	\$ 459,029
Differences between employer contributions and employer's proportionate share of system contributions	\$ 198,951	\$ 0
Total (prior to post-MD contributions)	\$ 1,815,662	\$ 698,432
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,117,230

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 741,299
2 nd Fiscal Year	17,663
3 rd Fiscal Year	173,780
4 th Fiscal Year	172,932
5 th Fiscal Year	11,555
Thereafter	0
Total	\$ 1,117,230

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00048387%
Employer's proportionate share at MD 0.00048043%

Employer's proportionate share of system NPL/(A) at prior MD \$ 73,300
Employer's proportionate share of system NPL/(A) at MD \$ 83,103

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 133,082
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 41,277

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,252
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,478
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,548

Employer's Total Pension Expense/(Income) \$ 29,278

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,583	\$ 0
Changes of assumptions	\$ 11,274	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,356
Changes in proportionate share	\$ 9,670	\$ 5,315
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,714	\$ 0
Total (prior to post-MD contributions)	\$ 29,241	\$ 7,671
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 21,570

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,952
2 nd Fiscal Year	2,094
3 rd Fiscal Year	2,146
4 th Fiscal Year	2,181
5 th Fiscal Year	197
Thereafter	0
Total	\$ 21,570

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.19972694%

Employer's proportionate share at MD 0.19237300%

Employer's proportionate share of system NPL/(A) at prior MD \$ 30,256,001

Employer's proportionate share of system NPL/(A) at MD \$ 33,275,922

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 53,288,437

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,528,204

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,509,834

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (523,807)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (292,995)

Employer's Total Pension Expense/(Income) \$ 7,693,032

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,835,069	\$ 0
Changes of assumptions	\$ 4,514,258	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 943,339
Changes in proportionate share	\$ 414,716	\$ 1,523,437
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 677,328
Total (prior to post-MD contributions)	\$ 6,764,043	\$ 3,144,104
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,619,939

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,518,955
2 nd Fiscal Year	(166,913)
3 rd Fiscal Year	721,731
4 th Fiscal Year	542,439
5 th Fiscal Year	3,728
Thereafter	0
Total	\$ 3,619,939

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00205440%

Employer's proportionate share at MD 0.00245031%

Employer's proportionate share of system NPL/(A) at prior MD \$ 311,215

Employer's proportionate share of system NPL/(A) at MD \$ 423,845

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 678,750

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 210,524

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 108,392

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,128)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,751

Employer's Total Pension Expense/(Income) \$ 98,015

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,374	\$ 0
Changes of assumptions	\$ 57,499	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,016
Changes in proportionate share	\$ 37,682	\$ 59,228
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,881	\$ 629
Total (prior to post-MD contributions)	\$ 128,436	\$ 71,873
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 56,563

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 29,476
2 nd Fiscal Year	(6,113)
3 rd Fiscal Year	11,921
4 th Fiscal Year	18,601
5 th Fiscal Year	2,679
Thereafter	0
Total	\$ 56,563

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,627

Employer's Total Pension Expense/(Income) \$ 2,627

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,594	\$ 0
Total (prior to post-MD contributions)	\$ 2,594	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,594

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,073
2 nd Fiscal Year	521
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,594

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.46301458%

Employer's proportionate share at MD 0.46847932%

Employer's proportionate share of system NPL/(A) at prior MD \$ 70,140,610

Employer's proportionate share of system NPL/(A) at MD \$ 81,035,703

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 129,771,488

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 40,250,565

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,723,705

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,621,696)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,086,772

Employer's Total Pension Expense/(Income) \$ 20,188,781

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,468,880	\$ 0
Changes of assumptions	\$ 10,993,418	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,297,280
Changes in proportionate share	\$ 520,126	\$ 3,410,323
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,804,405	\$ 13,743
Total (prior to post-MD contributions)	\$ 18,786,829	\$ 5,721,346
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,065,483

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,265,678
2 nd Fiscal Year	684,371
3 rd Fiscal Year	2,665,600
4 th Fiscal Year	2,249,458
5 th Fiscal Year	200,376
Thereafter	0
Total	\$ 13,065,483

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 992

Employer's Total Pension Expense/(Income) \$ 992

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 955	\$ 0
Total (prior to post-MD contributions)	\$ 955	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 955

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 765
2 nd Fiscal Year	190
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 955

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.46377971%
Employer's proportionate share at MD	0.47202577%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 70,256,517
Employer's proportionate share of system NPL/(A) at MD	\$ 81,649,154
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 130,753,875
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 40,555,267
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 20,880,586
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (1,407,191)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 947,512
Employer's Total Pension Expense/(Income)	\$ 20,420,907

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,502,710	\$ 0
Changes of assumptions	\$ 11,076,639	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,314,671
Changes in proportionate share	\$ 1,688,452	\$ 4,467,147
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,691,604	\$ 18,961
Total (prior to post-MD contributions)	\$ 19,959,405	\$ 6,800,779
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,158,626

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,485,903
2 nd Fiscal Year	962,827
3 rd Fiscal Year	2,331,461
4 th Fiscal Year	2,168,568
5 th Fiscal Year	209,868
Thereafter	0
Total	\$ 13,158,626

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.22338590%
Employer's proportionate share at MD	0.20898897%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 33,840,022
Employer's proportionate share of system NPL/(A) at MD	\$ 36,150,087
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 57,891,157
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 17,955,807

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 9,244,860
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (1,661,052)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 584,050
Employer's Total Pension Expense/(Income)	\$ 8,167,858

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,993,571	\$ 0
Changes of assumptions	\$ 4,904,172	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,024,818
Changes in proportionate share	\$ 0	\$ 3,982,181
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,507,812	\$ 5,568
Total (prior to post-MD contributions)	\$ 8,405,555	\$ 5,012,567
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,392,988

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,422,296
2 nd Fiscal Year	(350,102)
3 rd Fiscal Year	664,920
4 th Fiscal Year	634,093
5 th Fiscal Year	21,780
Thereafter	0
Total	\$ 3,392,988

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 93

Employer's Total Pension Expense/(Income) \$ 93

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and 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	\$ 0
Total (prior to post-MD contributions)	\$ 38	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 38

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 38
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 38

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.05432622%
Employer's proportionate share at MD 0.05378128%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,229,707
Employer's proportionate share of system NPL/(A) at MD \$ 9,302,873

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,897,726
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,620,752

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,379,075
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (277,824)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 143,255

Employer's Total Pension Expense/(Income) \$ 2,244,506

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 513,026	\$ 0
Changes of assumptions	\$ 1,262,041	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 263,727
Changes in proportionate share	\$ 1,702	\$ 639,364
Differences between employer contributions and employer's proportionate share of system contributions	\$ 349,642	\$ 34
Total (prior to post-MD contributions)	\$ 2,126,411	\$ 903,125
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,223,286

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 750,811
2 nd Fiscal Year	(4,416)
3 rd Fiscal Year	232,411
4 th Fiscal Year	226,014
5 th Fiscal Year	18,466
Thereafter	0
Total	\$ 1,223,286

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01185569%

Employer's proportionate share at MD 0.01223856%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,795,981

Employer's proportionate share of system NPL/(A) at MD \$ 2,116,978

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,390,152

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,051,506

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 541,386

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (877)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 30,056

Employer's Total Pension Expense/(Income) \$ 570,565

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 116,745	\$ 0
Changes of assumptions	\$ 287,192	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 60,014
Changes in proportionate share	\$ 131,867	\$ 81,383
Differences between employer contributions and employer's proportionate share of system contributions	\$ 84,294	\$ 0
Total (prior to post-MD contributions)	\$ 620,098	\$ 141,397
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 478,701

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 232,154
2 nd Fiscal Year	53,824
3 rd Fiscal Year	111,261
4 th Fiscal Year	74,541
5 th Fiscal Year	6,921
Thereafter	0
Total	\$ 478,701

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01752385%

Employer's proportionate share at MD 0.01875058%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,654,632

Employer's proportionate share of system NPL/(A) at MD \$ 3,243,401

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,194,019

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,611,003

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 829,453

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (114,378)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 29,979

Employer's Total Pension Expense/(Income) \$ 745,054

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 178,864	\$ 0
Changes of assumptions	\$ 440,004	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 91,947
Changes in proportionate share	\$ 142,042	\$ 257,906
Differences between employer contributions and employer's proportionate share of system contributions	\$ 107,633	\$ 7,725
Total (prior to post-MD contributions)	\$ 868,543	\$ 357,578
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 510,965

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 244,342
2 nd Fiscal Year	12,717
3 rd Fiscal Year	129,765
4 th Fiscal Year	112,311
5 th Fiscal Year	11,830
Thereafter	0
Total	\$ 510,965

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00166076%

Employer's proportionate share at MD 0.00127773%

Employer's proportionate share of system NPL/(A) at prior MD \$ 251,583

Employer's proportionate share of system NPL/(A) at MD \$ 221,017

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 353,939

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 109,779

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 56,522

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,336)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,192

Employer's Total Pension Expense/(Income) \$ 50,378

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,188	\$ 0
Changes of assumptions	\$ 29,983	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,266
Changes in proportionate share	\$ 16,619	\$ 45,569
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,655	\$ 152
Total (prior to post-MD contributions)	\$ 64,445	\$ 51,987
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,458

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,710
2 nd Fiscal Year	(2,613)
3 rd Fiscal Year	3,301
4 th Fiscal Year	(1,718)
5 th Fiscal Year	(1,221)
Thereafter	0
Total	\$ 12,458

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00114301%

Employer's proportionate share at MD 0.00123812%

Employer's proportionate share of system NPL/(A) at prior MD \$ 173,151

Employer's proportionate share of system NPL/(A) at MD \$ 214,165

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 342,966

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 106,376

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 54,770

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,424)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,377

Employer's Total Pension Expense/(Income) \$ 51,723

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,811	\$ 0
Changes of assumptions	\$ 29,054	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,071
Changes in proportionate share	\$ 9,053	\$ 18,460
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,087	\$ 462
Total (prior to post-MD contributions)	\$ 60,005	\$ 24,993
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 35,012

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18,507
2 nd Fiscal Year	1,408
3 rd Fiscal Year	7,055
4 th Fiscal Year	7,208
5 th Fiscal Year	833
Thereafter	0
Total	\$ 35,012

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05880938%
Employer's proportionate share at MD	0.06054915%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 8,908,846
Employer's proportionate share of system NPL/(A) at MD	\$ 10,473,553
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 16,772,466
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 5,202,231
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,678,459
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (193,052)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 115,502
Employer's Total Pension Expense/(Income)	\$ 2,600,909

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 577,586	\$ 0
Changes of assumptions	\$ 1,420,857	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 296,915
Changes in proportionate share	\$ 169,803	\$ 466,186
Differences between employer contributions and employer's proportionate share of system contributions	\$ 315,561	\$ 2,110
Total (prior to post-MD contributions)	\$ 2,483,807	\$ 765,211
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,718,596

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 935,360
2 nd Fiscal Year	113,695
3 rd Fiscal Year	340,488
4 th Fiscal Year	299,762
5 th Fiscal Year	29,291
Thereafter	0
Total	\$ 1,718,596

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 1.08935666%

Employer's proportionate share at MD 1.07607247%

Employer's proportionate share of system NPL/(A) at prior MD \$ 165,023,186

Employer's proportionate share of system NPL/(A) at MD \$ 186,134,767

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 298,078,314

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 92,453,440

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 47,601,266

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,746,241)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 816,709

Employer's Total Pension Expense/(Income) \$ 45,671,734

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,264,784	\$ 0
Changes of assumptions	\$ 25,251,305	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,276,731
Changes in proportionate share	\$ 0	\$ 5,720,151
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,990,926	\$ 297,074
Total (prior to post-MD contributions)	\$ 37,507,015	\$ 11,293,956
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 26,213,059

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 16,071,781
2 nd Fiscal Year	844,303
3 rd Fiscal Year	4,944,829
4 th Fiscal Year	4,093,244
5 th Fiscal Year	258,901
Thereafter	0
Total	\$ 26,213,059

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.56694852%
Employer's proportionate share at MD 0.52400879%

Employer's proportionate share of system NPL/(A) at prior MD \$ 85,885,233

Employer's proportionate share of system NPL/(A) at MD \$ 90,640,972

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 145,153,473
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 45,021,517

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 23,180,113
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,098,326)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (801,778)

Employer's Total Pension Expense/(Income) \$ 21,280,009

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,998,582	\$ 0
Changes of assumptions	\$ 12,296,482	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,569,579
Changes in proportionate share	\$ 536,816	\$ 4,718,376
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,200	\$ 2,297,079
Total (prior to post-MD contributions)	\$ 17,836,080	\$ 9,585,034
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,251,046

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,886,987
2 nd Fiscal Year	(803,674)
3 rd Fiscal Year	1,319,202
4 th Fiscal Year	936,918
5 th Fiscal Year	(88,387)
Thereafter	0
Total	\$ 8,251,046

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.05893781%
Employer's proportionate share at MD 0.05610621%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,928,302
Employer's proportionate share of system NPL/(A) at MD \$ 9,705,031

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,541,746
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,820,504

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,481,921
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 15,631
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (189,186)

Employer's Total Pension Expense/(Income) \$ 2,308,366

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 535,204	\$ 0
Changes of assumptions	\$ 1,316,598	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 275,128
Changes in proportionate share	\$ 174,086	\$ 320,422
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,094	\$ 566,297
Total (prior to post-MD contributions)	\$ 2,028,982	\$ 1,161,847
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 867,135

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 773,572
2 nd Fiscal Year	(104,645)
3 rd Fiscal Year	115,606
4 th Fiscal Year	93,002
5 th Fiscal Year	(10,401)
Thereafter	0
Total	\$ 867,135

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01723605%

Employer's proportionate share at MD 0.01756069%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,611,035

Employer's proportionate share of system NPL/(A) at MD \$ 3,037,579

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,864,413

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,508,770

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 776,817

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (153,051)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 36,727

Employer's Total Pension Expense/(Income) \$ 660,493

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 167,514	\$ 0
Changes of assumptions	\$ 412,082	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 86,112
Changes in proportionate share	\$ 30,899	\$ 326,446
Differences between employer contributions and employer's proportionate share of system contributions	\$ 121,754	\$ 1,837
Total (prior to post-MD contributions)	\$ 732,249	\$ 414,395
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 317,854

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 185,913
2 nd Fiscal Year	(31,704)
3 rd Fiscal Year	65,948
4 th Fiscal Year	87,879
5 th Fiscal Year	9,817
Thereafter	0
Total	\$ 317,854

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.07828967%
Employer's proportionate share at MD	0.07412036%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 11,859,854
Employer's proportionate share of system NPL/(A) at MD	\$ 12,821,047
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 20,531,770
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 6,368,235
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,278,797
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (320,288)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 68,783
Employer's Total Pension Expense/(Income)	\$ 3,027,292

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 707,043	\$ 0
Changes of assumptions	\$ 1,739,321	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 363,464
Changes in proportionate share	\$ 0	\$ 872,462
Differences between employer contributions and employer's proportionate share of system contributions	\$ 149,574	\$ 1,693
Total (prior to post-MD contributions)	\$ 2,595,938	\$ 1,237,619
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,358,319

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 980,193
2 nd Fiscal Year	(73,794)
3 rd Fiscal Year	234,388
4 th Fiscal Year	212,354
5 th Fiscal Year	5,179
Thereafter	0
Total	\$ 1,358,319

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.12836873%

Employer's proportionate share at MD 0.10664077%

Employer's proportionate share of system NPL/(A) at prior MD \$ 19,446,172

Employer's proportionate share of system NPL/(A) at MD \$ 18,446,299

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 29,540,112

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,162,307

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,717,373

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 120,382
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (693,200)

Employer's Total Pension Expense/(Income) \$ 4,144,555

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,017,259	\$ 0
Changes of assumptions	\$ 2,502,451	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 522,934
Changes in proportionate share	\$ 1,188,522	\$ 2,068,037
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,842,429
Total (prior to post-MD contributions)	\$ 4,708,232	\$ 4,433,400
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 274,832

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,161,545
2 nd Fiscal Year	(447,385)
3 rd Fiscal Year	(130,336)
4 th Fiscal Year	(212,425)
5 th Fiscal Year	(96,567)
Thereafter	0
Total	\$ 274,832

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.39808978%

Employer's proportionate share at MD 0.37724128%

Employer's proportionate share of system NPL/(A) at prior MD \$ 60,305,358

Employer's proportionate share of system NPL/(A) at MD \$ 65,253,707

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 104,498,022

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 32,411,622

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,687,689

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,234,394)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 813,975

Employer's Total Pension Expense/(Income) \$ 16,267,270

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,598,550	\$ 0
Changes of assumptions	\$ 8,852,410	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,849,876
Changes in proportionate share	\$ 0	\$ 3,520,824
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,902,387	\$ 0
Total (prior to post-MD contributions)	\$ 14,353,347	\$ 5,370,700
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,982,647

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,968,072
2 nd Fiscal Year	279,373
3 rd Fiscal Year	1,519,414
4 th Fiscal Year	1,177,570
5 th Fiscal Year	38,216
Thereafter	0
Total	\$ 8,982,647

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02506281%
Employer's proportionate share at MD	0.02737614%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 3,796,686
Employer's proportionate share of system NPL/(A) at MD	\$ 4,735,417
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,583,350
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,352,089
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,211,014
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (40,269)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 53,194
Employer's Total Pension Expense/(Income)	\$ 1,223,939

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 261,144	\$ 0
Changes of assumptions	\$ 642,413	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 134,244
Changes in proportionate share	\$ 220,179	\$ 168,984
Differences between employer contributions and employer's proportionate share of system contributions	\$ 143,694	\$ 22,091
Total (prior to post-MD contributions)	\$ 1,267,430	\$ 325,319
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 942,111

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 473,161
2 nd Fiscal Year	98,833
3 rd Fiscal Year	190,905
4 th Fiscal Year	161,238
5 th Fiscal Year	17,974
Thereafter	0
Total	\$ 942,111

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02222406%

Employer's proportionate share at MD 0.01962692%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,366,652

Employer's proportionate share of system NPL/(A) at MD \$ 3,394,987

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,436,771

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,686,296

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 868,219

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (177,169)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 27,910

Employer's Total Pension Expense/(Income) \$ 718,960

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 187,224	\$ 0
Changes of assumptions	\$ 460,569	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 96,244
Changes in proportionate share	\$ 0	\$ 466,753
Differences between employer contributions and employer's proportionate share of system contributions	\$ 112,486	\$ 2,971
Total (prior to post-MD contributions)	\$ 760,279	\$ 565,968
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 194,311

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 189,992
2 nd Fiscal Year	(58,024)
3 rd Fiscal Year	32,730
4 th Fiscal Year	32,617
5 th Fiscal Year	(3,006)
Thereafter	0
Total	\$ 194,311

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.10709230%
Employer's proportionate share at MD	0.06188361%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 16,223,073
Employer's proportionate share of system NPL/(A) at MD	\$ 10,704,383
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 17,142,119
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 5,316,884
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,737,491
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (1,643,851)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 2,815,700
Employer's Total Pension Expense/(Income)	\$ 3,909,340

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 590,315	\$ 0
Changes of assumptions	\$ 1,452,172	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 303,458
Changes in proportionate share	\$ 3,750	\$ 5,556,948
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,537,094	\$ 8,780
Total (prior to post-MD contributions)	\$ 13,583,331	\$ 5,869,186
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,714,145

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,199,897
2 nd Fiscal Year	1,418,428
3 rd Fiscal Year	1,875,085
4 th Fiscal Year	1,878,475
5 th Fiscal Year	342,259
Thereafter	0
Total	\$ 7,714,145

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02498604%
Employer's proportionate share at MD 0.02738488%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,785,056
Employer's proportionate share of system NPL/(A) at MD \$ 4,736,928

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,585,771
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,352,840

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,211,401
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 15,607
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 71,106

Employer's Total Pension Expense/(Income) \$ 1,298,114

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 261,228	\$ 0
Changes of assumptions	\$ 642,618	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 134,287
Changes in proportionate share	\$ 248,642	\$ 91,251
Differences between employer contributions and employer's proportionate share of system contributions	\$ 237,530	\$ 2,354
Total (prior to post-MD contributions)	\$ 1,390,018	\$ 227,892
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,162,126

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 540,210
2 nd Fiscal Year	147,192
3 rd Fiscal Year	249,577
4 th Fiscal Year	200,616
5 th Fiscal Year	24,531
Thereafter	0
Total	\$ 1,162,126

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04295172%

Employer's proportionate share at MD 0.04228437%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,506,620

Employer's proportionate share of system NPL/(A) at MD \$ 7,314,183

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,713,016

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,632,967

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,870,496

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (100,465)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 105,057

Employer's Total Pension Expense/(Income) \$ 1,875,088

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 403,356	\$ 0
Changes of assumptions	\$ 992,252	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 207,350
Changes in proportionate share	\$ 154,872	\$ 304,661
Differences between employer contributions and employer's proportionate share of system contributions	\$ 233,996	\$ 0
Total (prior to post-MD contributions)	\$ 1,784,476	\$ 512,011
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,272,465

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 710,816
2 nd Fiscal Year	94,710
3 rd Fiscal Year	271,562
4 th Fiscal Year	183,813
5 th Fiscal Year	11,564
Thereafter	0
Total	\$ 1,272,465

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02022314%

Employer's proportionate share at MD 0.02096818%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,063,539

Employer's proportionate share of system NPL/(A) at MD \$ 3,626,993

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,808,307

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,801,533

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 927,551

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,528)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 62,063

Employer's Total Pension Expense/(Income) \$ 986,086

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 200,018	\$ 0
Changes of assumptions	\$ 492,043	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 102,822
Changes in proportionate share	\$ 121,042	\$ 38,507
Differences between employer contributions and employer's proportionate share of system contributions	\$ 223,606	\$ 1,443
Total (prior to post-MD contributions)	\$ 1,036,709	\$ 142,772
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 893,937

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 432,816
2 nd Fiscal Year	129,598
3 rd Fiscal Year	176,958
4 th Fiscal Year	138,369
5 th Fiscal Year	16,196
Thereafter	0
Total	\$ 893,937

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02060844%

Employer's proportionate share at MD 0.02197335%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,121,907

Employer's proportionate share of system NPL/(A) at MD \$ 3,800,863

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,086,745

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,887,895

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 972,016

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (82,426)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 43,224

Employer's Total Pension Expense/(Income) \$ 932,814

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 209,606	\$ 0
Changes of assumptions	\$ 515,630	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 107,751
Changes in proportionate share	\$ 135,375	\$ 285,434
Differences between employer contributions and employer's proportionate share of system contributions	\$ 122,902	\$ 1,502
Total (prior to post-MD contributions)	\$ 983,513	\$ 394,687
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 588,826

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 318,369
2 nd Fiscal Year	15,662
3 rd Fiscal Year	112,723
4 th Fiscal Year	126,738
5 th Fiscal Year	15,335
Thereafter	0
Total	\$ 588,826

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.07323307%

Employer's proportionate share at MD 0.05900159%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,093,846

Employer's proportionate share of system NPL/(A) at MD \$ 10,205,862

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,343,783

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,069,268

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,610,001

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (147,160)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (200,411)

Employer's Total Pension Expense/(Income) \$ 2,262,430

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 562,823	\$ 0
Changes of assumptions	\$ 1,384,542	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 289,326
Changes in proportionate share	\$ 440,603	\$ 1,358,922
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 550,008
Total (prior to post-MD contributions)	\$ 2,387,968	\$ 2,198,256
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 189,712

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 645,863
2 nd Fiscal Year	(232,231)
3 rd Fiscal Year	(52,662)
4 th Fiscal Year	(116,872)
5 th Fiscal Year	(54,386)
Thereafter	0
Total	\$ 189,712

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.04711729%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,137,649
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (158,724)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (134,852)

Employer's Total Pension Expense/(Income) **\$ (293,576)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 2,843,522	\$ 4,484,558
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 423,521
Total (prior to post-MD contributions)	\$ 2,843,522	\$ 4,908,079
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,064,557)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (293,576)
2 nd Fiscal Year	(293,576)
3 rd Fiscal Year	(338,188)
4 th Fiscal Year	(925,667)
5 th Fiscal Year	(213,550)
Thereafter	0
Total	\$ (2,064,557)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 126

Employer's Total Pension Expense/(Income) \$ 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	\$ 79	\$ 0
Total (prior to post-MD contributions)	\$ 79	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 79

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 71
2 nd Fiscal Year	8
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 79

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 735

Employer's Total Pension Expense/(Income) \$ 735

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 611	\$ 0
Total (prior to post-MD contributions)	\$ 611	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 611

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 503
2 nd Fiscal Year	108
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 611

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 141

Employer's Total Pension Expense/(Income) \$ 141

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 58	\$ 0
Total (prior to post-MD contributions)	\$ 58	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 58

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 58
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 58

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.05083643%

Employer's proportionate share at MD 0.04727231%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,701,050

Employer's proportionate share of system NPL/(A) at MD \$ 8,176,978

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,094,704

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,061,518

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,091,143

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (292,579)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 90,247

Employer's Total Pension Expense/(Income) \$ 1,888,811

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 450,936	\$ 0
Changes of assumptions	\$ 1,109,300	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 231,809
Changes in proportionate share	\$ 2,430	\$ 792,605
Differences between employer contributions and employer's proportionate share of system contributions	\$ 246,293	\$ 0
Total (prior to post-MD contributions)	\$ 1,808,959	\$ 1,024,414
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 784,545

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 586,095
2 nd Fiscal Year	(66,323)
3 rd Fiscal Year	129,145
4 th Fiscal Year	131,937
5 th Fiscal Year	3,692
Thereafter	0
Total	\$ 784,545

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.07198516%
Employer's proportionate share at MD	0.05785444%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 10,904,804
Employer's proportionate share of system NPL/(A) at MD	\$ 10,007,433
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 16,026,015
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,970,708
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,559,256
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 298,958
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (463,304)
Employer's Total Pension Expense/(Income)	\$ 2,394,910

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 551,880	\$ 0
Changes of assumptions	\$ 1,357,622	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 283,701
Changes in proportionate share	\$ 1,263,174	\$ 1,344,943
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,920	\$ 1,501,280
Total (prior to post-MD contributions)	\$ 3,182,596	\$ 3,129,924
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 52,672

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 755,987
2 nd Fiscal Year	(229,005)
3 rd Fiscal Year	(174,630)
4 th Fiscal Year	(226,259)
5 th Fiscal Year	(73,420)
Thereafter	0
Total	\$ 52,672

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 39

Employer's Total Pension Expense/(Income) \$ 39

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14	\$ 0
Total (prior to post-MD contributions)	\$ 14	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 14

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04820361%

Employer's proportionate share at MD 0.04317675%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,302,212

Employer's proportionate share of system NPL/(A) at MD \$ 7,468,544

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,960,210

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,709,638

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,909,972

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (367,059)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 64,078

Employer's Total Pension Expense/(Income) \$ 1,606,991

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 411,868	\$ 0
Changes of assumptions	\$ 1,013,193	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 211,726
Changes in proportionate share	\$ 16,162	\$ 984,198
Differences between employer contributions and employer's proportionate share of system contributions	\$ 105,352	\$ 18,396
Total (prior to post-MD contributions)	\$ 1,546,575	\$ 1,214,320
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 332,255

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 398,581
2 nd Fiscal Year	(201,894)
3 rd Fiscal Year	74,636
4 th Fiscal Year	70,091
5 th Fiscal Year	(9,158)
Thereafter	0
Total	\$ 332,255

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02450392%

Employer's proportionate share at MD 0.02067358%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,712,021

Employer's proportionate share of system NPL/(A) at MD \$ 3,576,034

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,726,702

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,776,222

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 914,519

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 124,167
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (130,350)

Employer's Total Pension Expense/(Income) \$ 908,336

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 197,208	\$ 0
Changes of assumptions	\$ 485,130	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 101,377
Changes in proportionate share	\$ 631,796	\$ 385,500
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,091	\$ 439,463
Total (prior to post-MD contributions)	\$ 1,322,225	\$ 926,340
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 395,885

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 362,846
2 nd Fiscal Year	30,416
3 rd Fiscal Year	50,289
4 th Fiscal Year	(28,812)
5 th Fiscal Year	(18,855)
Thereafter	0
Total	\$ 395,885

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 276

Employer's Total Pension Expense/(Income) \$ 276

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 126	\$ 0
Total (prior to post-MD contributions)	\$ 126	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 126

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 120
2 nd Fiscal Year	6
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 126

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.13216765%

Employer's proportionate share at MD 0.12913911%

Employer's proportionate share of system NPL/(A) at prior MD \$ 20,021,658

Employer's proportionate share of system NPL/(A) at MD \$ 22,337,973

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 35,772,282

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,095,307

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,712,613

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (433,841)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (55,525)

Employer's Total Pension Expense/(Income) \$ 5,223,247

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,231,873	\$ 0
Changes of assumptions	\$ 3,030,401	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 633,259
Changes in proportionate share	\$ 1,875	\$ 1,159,539
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,055	\$ 286,594
Total (prior to post-MD contributions)	\$ 4,269,204	\$ 2,079,392
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,189,812

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,634,692
2 nd Fiscal Year	(187,674)
3 rd Fiscal Year	338,200
4 th Fiscal Year	387,257
5 th Fiscal Year	17,338
Thereafter	0
Total	\$ 2,189,812

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00113602%

Employer's proportionate share at MD 0.00095324%

Employer's proportionate share of system NPL/(A) at prior MD \$ 172,092

Employer's proportionate share of system NPL/(A) at MD \$ 164,888

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 264,053

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 81,900

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 42,168

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,985)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 679

Employer's Total Pension Expense/(Income) \$ 39,862

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,093	\$ 0
Changes of assumptions	\$ 22,369	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,674
Changes in proportionate share	\$ 13,467	\$ 25,313
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,744	\$ 7,575
Total (prior to post-MD contributions)	\$ 50,673	\$ 37,562
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,111

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,403
2 nd Fiscal Year	(234)
3 rd Fiscal Year	3,809
4 th Fiscal Year	(988)
5 th Fiscal Year	(880)
Thereafter	0
Total	\$ 13,111

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14

Employer's Total Pension Expense/(Income) \$ 14

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and 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	\$ 0
Total (prior to post-MD contributions)	\$ 5	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.08227243%

Employer's proportionate share at MD 0.08608510%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,463,189

Employer's proportionate share of system NPL/(A) at MD \$ 14,890,661

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,846,072

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,396,215

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,808,070

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (442,427)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 165,564

Employer's Total Pension Expense/(Income) \$ 3,531,207

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 821,176	\$ 0
Changes of assumptions	\$ 2,020,088	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 422,135
Changes in proportionate share	\$ 362,884	\$ 996,464
Differences between employer contributions and employer's proportionate share of system contributions	\$ 497,518	\$ 9,226
Total (prior to post-MD contributions)	\$ 3,701,666	\$ 1,427,825
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,273,841

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,179,470
2 nd Fiscal Year	70,320
3 rd Fiscal Year	501,632
4 th Fiscal Year	472,133
5 th Fiscal Year	50,286
Thereafter	0
Total	\$ 2,273,841

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00407684%
Employer's proportionate share at MD 0.00700354%

Employer's proportionate share of system NPL/(A) at prior MD \$ 617,588
Employer's proportionate share of system NPL/(A) at MD \$ 1,211,445

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,940,021
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 601,727

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 309,809
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 49,167
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,719

Employer's Total Pension Expense/(Income) \$ 375,695

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 66,808	\$ 0
Changes of assumptions	\$ 164,346	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 34,343
Changes in proportionate share	\$ 329,019	\$ 52,184
Differences between employer contributions and employer's proportionate share of system contributions	\$ 49,004	\$ 720
Total (prior to post-MD contributions)	\$ 609,177	\$ 87,247
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 521,930

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 182,629
2 nd Fiscal Year	92,818
3 rd Fiscal Year	127,948
4 th Fiscal Year	102,718
5 th Fiscal Year	15,817
Thereafter	0
Total	\$ 521,930

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02110338%
Employer's proportionate share at MD	0.01891463%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 3,196,884
Employer's proportionate share of system NPL/(A) at MD	\$ 3,271,778
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 5,239,462
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,625,097
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 836,710
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (113,379)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 74,271
Employer's Total Pension Expense/(Income)	\$ 797,602

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 180,429	\$ 0
Changes of assumptions	\$ 443,854	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 92,752
Changes in proportionate share	\$ 54,830	\$ 359,542
Differences between employer contributions and employer's proportionate share of system contributions	\$ 211,855	\$ 1,376
Total (prior to post-MD contributions)	\$ 890,968	\$ 453,670
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 437,298

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 276,495
2 nd Fiscal Year	9,273
3 rd Fiscal Year	95,443
4 th Fiscal Year	56,198
5 th Fiscal Year	(111)
Thereafter	0
Total	\$ 437,298

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01130309%

Employer's proportionate share at MD 0.01085112%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,712,269

Employer's proportionate share of system NPL/(A) at MD \$ 1,876,984

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,005,823

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 932,301

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 480,011

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (31,004)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 28,824

Employer's Total Pension Expense/(Income) \$ 477,831

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 103,510	\$ 0
Changes of assumptions	\$ 254,634	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 53,211
Changes in proportionate share	\$ 47,896	\$ 105,209
Differences between employer contributions and employer's proportionate share of system contributions	\$ 69,754	\$ 530
Total (prior to post-MD contributions)	\$ 475,794	\$ 158,950
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 316,844

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 172,652
2 nd Fiscal Year	29,957
3 rd Fiscal Year	71,418
4 th Fiscal Year	41,186
5 th Fiscal Year	1,631
Thereafter	0
Total	\$ 316,844

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00146416%

Employer's proportionate share at MD 0.00141050%

Employer's proportionate share of system NPL/(A) at prior MD \$ 221,801

Employer's proportionate share of system NPL/(A) at MD \$ 243,983

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 390,717

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 121,187

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 62,395

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,135)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 169

Employer's Total Pension Expense/(Income) \$ 53,429

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,455	\$ 0
Changes of assumptions	\$ 33,099	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,917
Changes in proportionate share	\$ 4,681	\$ 31,013
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,711	\$ 193
Total (prior to post-MD contributions)	\$ 52,946	\$ 38,123
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,823

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,805
2 nd Fiscal Year	(3,920)
3 rd Fiscal Year	329
4 th Fiscal Year	3,416
5 th Fiscal Year	193
Thereafter	0
Total	\$ 14,823

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 364

Employer's Total Pension Expense/(Income) \$ 364

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 145	\$ 0
Total (prior to post-MD contributions)	\$ 145	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 145

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 145
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 145

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 306

Employer's Total Pension Expense/(Income) \$ 306

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 226	\$ 0
Total (prior to post-MD contributions)	\$ 226	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 226

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 191
2 nd Fiscal Year	35
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 226

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 201

Employer's Total Pension Expense/(Income) \$ 201

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 78	\$ 0
Total (prior to post-MD contributions)	\$ 78	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 78

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 78
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 78

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04490220%

Employer's proportionate share at MD 0.03901611%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,802,092

Employer's proportionate share of system NPL/(A) at MD \$ 6,748,853

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,807,689

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,352,166

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,725,921

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 143,135
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (238,060)

Employer's Total Pension Expense/(Income) \$ 1,630,996

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 372,179	\$ 0
Changes of assumptions	\$ 915,559	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 191,323
Changes in proportionate share	\$ 695,126	\$ 560,230
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 705,237
Total (prior to post-MD contributions)	\$ 1,982,864	\$ 1,456,790
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 526,074

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 551,903
2 nd Fiscal Year	(63,917)
3 rd Fiscal Year	88,614
4 th Fiscal Year	(21,355)
5 th Fiscal Year	(29,172)
Thereafter	0
Total	\$ 526,074

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.09095594%
Employer's proportionate share at MD	0.08583473%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 13,778,627
Employer's proportionate share of system NPL/(A) at MD	\$ 14,847,353
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 23,776,718
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 7,374,704
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,796,995
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 67,153
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (367,248)
Employer's Total Pension Expense/(Income)	\$ 3,496,900

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 818,788	\$ 0
Changes of assumptions	\$ 2,014,213	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 420,907
Changes in proportionate share	\$ 332,448	\$ 555,106
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 865,359
Total (prior to post-MD contributions)	\$ 3,165,449	\$ 1,841,372
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,324,077

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,174,903
2 nd Fiscal Year	(138,343)
3 rd Fiscal Year	150,848
4 th Fiscal Year	148,545
5 th Fiscal Year	(11,877)
Thereafter	0
Total	\$ 1,324,077

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 31	\$ 0
Total (prior to post-MD contributions)	\$ 31	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 31

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 31
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 31

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 2.44257974%
Employer's proportionate share at MD 2.28120650%

Employer's proportionate share of system NPL/(A) at prior MD \$ 370,018,658

Employer's proportionate share of system NPL/(A) at MD \$ 394,594,093

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 631,907,429
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 195,995,524

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 100,911,714
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 77,579
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,882,818

Employer's Total Pension Expense/(Income) \$ 106,872,111

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,760,701	\$ 0
Changes of assumptions	\$ 53,531,191	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,186,342
Changes in proportionate share	\$ 12,984,617	\$ 15,911,842
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,899,787	\$ 12,363,025
Total (prior to post-MD contributions)	\$ 92,176,296	\$ 39,461,209
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 52,715,087

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 38,800,551
2 nd Fiscal Year	1,223,015
3 rd Fiscal Year	8,202,253
4 th Fiscal Year	4,780,034
5 th Fiscal Year	(290,767)
Thereafter	0
Total	\$ 52,715,087

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02152584%

Employer's proportionate share at MD 0.02301725%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,260,881

Employer's proportionate share of system NPL/(A) at MD \$ 3,981,433

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,375,912

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,977,584

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,018,194

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (146,236)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 26,919

Employer's Total Pension Expense/(Income) \$ 898,877

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 219,564	\$ 0
Changes of assumptions	\$ 540,127	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 112,870
Changes in proportionate share	\$ 141,951	\$ 355,769
Differences between employer contributions and employer's proportionate share of system contributions	\$ 82,451	\$ 26,334
Total (prior to post-MD contributions)	\$ 984,093	\$ 494,973
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 489,120

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 265,392
2 nd Fiscal Year	(18,587)
3 rd Fiscal Year	109,350
4 th Fiscal Year	119,988
5 th Fiscal Year	12,978
Thereafter	0
Total	\$ 489,120

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 54	\$ 0
Total (prior to post-MD contributions)	\$ 54	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 54

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 54
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 54

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 56	\$ 0
Total (prior to post-MD contributions)	\$ 56	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 56

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 56
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 56

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 24	\$ 0
Total (prior to post-MD contributions)	\$ 24	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 24

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 24
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 24

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 320

Employer's Total Pension Expense/(Income) \$ 320

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 246	\$ 0
Total (prior to post-MD contributions)	\$ 246	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 246

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 208
2 nd Fiscal Year	38
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 246

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 102

Employer's Total Pension Expense/(Income) \$ 102

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43	\$ 0
Total (prior to post-MD contributions)	\$ 43	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 43

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 43
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 43

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 794

Employer's Total Pension Expense/(Income) \$ 794

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 605	\$ 0
Total (prior to post-MD contributions)	\$ 605	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 605

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 509
2 nd Fiscal Year	96
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 605

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.05648394%

Employer's proportionate share at MD 0.05615104%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,556,573

Employer's proportionate share of system NPL/(A) at MD \$ 9,712,785

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,554,164

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,824,356

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,483,904

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (164,159)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 194,913

Employer's Total Pension Expense/(Income) \$ 2,514,658

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 535,631	\$ 0
Changes of assumptions	\$ 1,317,650	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 275,348
Changes in proportionate share	\$ 96	\$ 420,981
Differences between employer contributions and employer's proportionate share of system contributions	\$ 462,386	\$ 0
Total (prior to post-MD contributions)	\$ 2,315,763	\$ 696,329
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,619,434

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 937,213
2 nd Fiscal Year	110,255
3 rd Fiscal Year	304,714
4 th Fiscal Year	247,348
5 th Fiscal Year	19,905
Thereafter	0
Total	\$ 1,619,434

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 272

Employer's Total Pension Expense/(Income) \$ 272

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 108	\$ 0
Total (prior to post-MD contributions)	\$ 108	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 108

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 108
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 108

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.40907753%

Employer's proportionate share at MD 0.40468447%

Employer's proportionate share of system NPL/(A) at prior MD \$ 61,969,858

Employer's proportionate share of system NPL/(A) at MD \$ 70,000,722

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 112,099,945

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 34,769,472

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,901,669

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,244,541)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 974,202

Employer's Total Pension Expense/(Income) \$ 16,631,330

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,860,333	\$ 0
Changes of assumptions	\$ 9,496,397	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,984,449
Changes in proportionate share	\$ 0	\$ 5,197,420
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,765,630	\$ 0
Total (prior to post-MD contributions)	\$ 16,122,360	\$ 7,181,869
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,940,491

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,576,370
2 nd Fiscal Year	(161,129)
3 rd Fiscal Year	1,670,692
4 th Fiscal Year	1,711,058
5 th Fiscal Year	143,499
Thereafter	0
Total	\$ 8,940,491

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 371

Employer's Total Pension Expense/(Income) \$ 371

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 330	\$ 0
Total (prior to post-MD contributions)	\$ 330	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 330

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 270
2 nd Fiscal Year	60
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 330

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2017
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0
<u>Employer Pension Expense for Measurement Period</u>		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	0
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	250
Employer's Total Pension Expense/(Income)	\$	250

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 307	\$ 0
Total (prior to post-MD contributions)	\$ 307	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 307

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 237
2 nd Fiscal Year	70
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 307

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 192

Employer's Total Pension Expense/(Income) \$ 192

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 115	\$ 0
Total (prior to post-MD contributions)	\$ 115	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 115

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 101
2 nd Fiscal Year	14
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 115

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.12268672%
Employer's proportionate share at MD	0.12279383%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 18,585,422
Employer's proportionate share of system NPL/(A) at MD	\$ 21,240,392
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 34,014,603
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 10,550,137
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 5,431,922
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (41,643)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (73,333)
Employer's Total Pension Expense/(Income)	\$ 5,316,946

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,171,345	\$ 0
Changes of assumptions	\$ 2,881,502	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 602,144
Changes in proportionate share	\$ 341,027	\$ 193,318
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,366	\$ 232,996
Total (prior to post-MD contributions)	\$ 4,404,240	\$ 1,028,458
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,375,782

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,978,987
2 nd Fiscal Year	211,267
3 rd Fiscal Year	670,819
4 th Fiscal Year	485,938
5 th Fiscal Year	28,771
Thereafter	0
Total	\$ 3,375,782

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	2.28578454%
Employer's proportionate share at MD	1.76983876%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 346,266,251
Employer's proportionate share of system NPL/(A) at MD	\$ 306,139,721
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 490,255,599
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 152,060,094

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 78,290,791
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 17,004,267
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (17,250,127)
Employer's Total Pension Expense/(Income)	\$ 78,044,931

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,882,703	\$ 0
Changes of assumptions	\$ 41,531,346	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,678,750
Changes in proportionate share	\$ 55,392,747	\$ 49,106,997
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 50,177,103
Total (prior to post-MD contributions)	\$ 113,806,796	\$ 107,962,850
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,843,946

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 29,253,757
2 nd Fiscal Year	(4,656,042)
3 rd Fiscal Year	(7,090,953)
4 th Fiscal Year	(9,025,688)
5 th Fiscal Year	(2,637,127)
Thereafter	0
Total	\$ 5,843,946

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.22680360%

Employer's proportionate share at MD 0.15323142%

Employer's proportionate share of system NPL/(A) at prior MD \$ 34,357,758

Employer's proportionate share of system NPL/(A) at MD \$ 26,505,366

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 42,445,992

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,165,258

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,778,363

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,260,283)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,475,870

Employer's Total Pension Expense/(Income) \$ 7,993,950

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,461,693	\$ 0
Changes of assumptions	\$ 3,595,755	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 751,400
Changes in proportionate share	\$ 0	\$ 10,101,877
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,182,679	\$ 16,166
Total (prior to post-MD contributions)	\$ 23,240,127	\$ 10,869,443
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,370,684

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,896,074
2 nd Fiscal Year	1,985,649
3 rd Fiscal Year	2,934,949
4 th Fiscal Year	3,024,324
5 th Fiscal Year	529,687
Thereafter	0
Total	\$ 12,370,684

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 0
Employer's proportionate share of system NPL/(A) at MD	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 0
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 1,848
Employer's Total Pension Expense/(Income)	\$ 1,848

	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	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,321	\$ 0
Total (prior to post-MD contributions)	\$ 1,321	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,321

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,094
2 nd Fiscal Year	227
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,321

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 666

Employer's Total Pension Expense/(Income) \$ 666

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 403	\$ 0
Total (prior to post-MD contributions)	\$ 403	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 403

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 358
2 nd Fiscal Year	45
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 403

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.60685966%
Employer's proportionate share at MD 0.50634243%

Employer's proportionate share of system NPL/(A) at prior MD \$ 91,931,245

Employer's proportionate share of system NPL/(A) at MD \$ 87,585,114

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 140,259,789
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 43,503,668

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,398,622
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (502,743)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (553,045)

Employer's Total Pension Expense/(Income) \$ 21,342,834

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,830,061	\$ 0
Changes of assumptions	\$ 11,881,920	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,482,949
Changes in proportionate share	\$ 4,374,306	\$ 11,317,682
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,416,624	\$ 4,246,491
Total (prior to post-MD contributions)	\$ 26,502,911	\$ 18,047,122
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,455,789

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,434,150
2 nd Fiscal Year	(495,516)
3 rd Fiscal Year	656,574
4 th Fiscal Year	901,615
5 th Fiscal Year	(41,034)
Thereafter	0
Total	\$ 8,455,789

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.08128783%

Employer's proportionate share at MD 0.07848107%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,314,036

Employer's proportionate share of system NPL/(A) at MD \$ 13,575,346

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,739,711

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,742,896

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,471,698

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 29,194

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 228,738

Employer's Total Pension Expense/(Income) \$ 3,729,630

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 748,640	\$ 0
Changes of assumptions	\$ 1,841,651	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 384,847
Changes in proportionate share	\$ 215,382	\$ 552,677
Differences between employer contributions and employer's proportionate share of system contributions	\$ 383,597	\$ 0
Total (prior to post-MD contributions)	\$ 3,189,270	\$ 937,524
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,251,746

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,498,760
2 nd Fiscal Year	147,910
3 rd Fiscal Year	322,485
4 th Fiscal Year	268,487
5 th Fiscal Year	14,103
Thereafter	0
Total	\$ 2,251,746

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3843: David Douglas School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.92908478%
Employer's proportionate share at MD	0.91123890%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 140,744,107
Employer's proportionate share of system NPL/(A) at MD	\$ 157,622,507
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 252,418,459
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 78,291,354
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 40,309,669
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (2,037,162)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 937,223
Employer's Total Pension Expense/(Income)	\$ 39,209,730

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,692,416	\$ 0
Changes of assumptions	\$ 21,383,292	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,468,438
Changes in proportionate share	\$ 137,861	\$ 5,407,831
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,384,719	\$ 469,043
Total (prior to post-MD contributions)	\$ 32,598,288	\$ 10,345,312
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,252,976

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 13,907,728
2 nd Fiscal Year	647,619
3 rd Fiscal Year	4,200,512
4 th Fiscal Year	3,318,495
5 th Fiscal Year	178,621
Thereafter	0
Total	\$ 22,252,976

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04803687%

Employer's proportionate share at MD 0.04698638%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,276,953

Employer's proportionate share of system NPL/(A) at MD \$ 8,127,518

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,015,500

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,036,952

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,078,495

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 180,186
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (124,840)

Employer's Total Pension Expense/(Income) \$ 2,133,841

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 448,209	\$ 0
Changes of assumptions	\$ 1,102,591	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 230,407
Changes in proportionate share	\$ 428,226	\$ 99,984
Differences between employer contributions and employer's proportionate share of system contributions	\$ 941	\$ 407,071
Total (prior to post-MD contributions)	\$ 1,979,967	\$ 737,462
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,242,505

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 829,909
2 nd Fiscal Year	89,828
3 rd Fiscal Year	200,549
4 th Fiscal Year	123,198
5 th Fiscal Year	(980)
Thereafter	0
Total	\$ 1,242,505

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 970

Employer's Total Pension Expense/(Income) \$ 970

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 975	\$ 0
Total (prior to post-MD contributions)	\$ 975	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 975

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 779
2 nd Fiscal Year	196
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 975

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3850: Dallas School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.21340826%

Employer's proportionate share at MD 0.21680841%

Employer's proportionate share of system NPL/(A) at prior MD \$ 32,328,540

Employer's proportionate share of system NPL/(A) at MD \$ 37,502,663

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 60,057,187

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 18,627,633

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,590,762

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (507,370)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 547,963

Employer's Total Pension Expense/(Income) \$ 9,631,355

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,068,161	\$ 0
Changes of assumptions	\$ 5,087,664	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,063,162
Changes in proportionate share	\$ 327,933	\$ 1,179,924
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,228,781	\$ 0
Total (prior to post-MD contributions)	\$ 8,712,539	\$ 2,243,086
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,469,453

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,603,161
2 nd Fiscal Year	471,855
3 rd Fiscal Year	1,273,878
4 th Fiscal Year	1,030,614
5 th Fiscal Year	89,945
Thereafter	0
Total	\$ 6,469,453

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.15810086%
Employer's proportionate share at MD	0.14612993%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 23,950,198
Employer's proportionate share of system NPL/(A) at MD	\$ 25,276,978
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 40,478,838
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 12,555,116
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 6,464,220
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 697,180
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (666,954)
Employer's Total Pension Expense/(Income)	\$ 6,494,446

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,393,951	\$ 0
Changes of assumptions	\$ 3,429,111	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 716,577
Changes in proportionate share	\$ 2,170,178	\$ 1,139,376
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,835,306
Total (prior to post-MD contributions)	\$ 6,993,240	\$ 3,691,259
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,301,981

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,449,992
2 nd Fiscal Year	196,410
3 rd Fiscal Year	507,583
4 th Fiscal Year	191,901
5 th Fiscal Year	(43,906)
Thereafter	0
Total	\$ 3,301,981

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02063283%
Employer's proportionate share at MD 0.02305890%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,125,602

Employer's proportionate share of system NPL/(A) at MD \$ 3,988,637

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,387,449
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,981,163

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,020,036
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (85,302)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 36,561

Employer's Total Pension Expense/(Income) \$ 971,295

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 219,962	\$ 0
Changes of assumptions	\$ 541,104	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 113,074
Changes in proportionate share	\$ 230,910	\$ 290,119
Differences between employer contributions and employer's proportionate share of system contributions	\$ 106,104	\$ 10,316
Total (prior to post-MD contributions)	\$ 1,098,080	\$ 413,509
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 684,571

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 350,560
2 nd Fiscal Year	25,804
3 rd Fiscal Year	144,101
4 th Fiscal Year	146,471
5 th Fiscal Year	17,634
Thereafter	0
Total	\$ 684,571

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00586711%

Employer's proportionate share at MD 0.00675140%

Employer's proportionate share of system NPL/(A) at prior MD \$ 888,790

Employer's proportionate share of system NPL/(A) at MD \$ 1,167,831

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,870,177

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 580,063

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 298,656

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 82,375
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (52,190)

Employer's Total Pension Expense/(Income) \$ 328,841

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 64,402	\$ 0
Changes of assumptions	\$ 158,430	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 33,107
Changes in proportionate share	\$ 279,399	\$ 93,152
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 161,253
Total (prior to post-MD contributions)	\$ 502,231	\$ 287,512
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 214,719

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 142,626
2 nd Fiscal Year	36,616
3 rd Fiscal Year	12,592
4 th Fiscal Year	20,623
5 th Fiscal Year	2,262
Thereafter	0
Total	\$ 214,719

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 62

Employer's Total Pension Expense/(Income) \$ 62

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 26	\$ 0
Total (prior to post-MD contributions)	\$ 26	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 26

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 26
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 26

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.06841114%

Employer's proportionate share at MD 0.05726777%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,363,387

Employer's proportionate share of system NPL/(A) at MD \$ 9,905,953

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,863,504

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,920,303

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,533,304

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 409,446
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (514,066)

Employer's Total Pension Expense/(Income) \$ 2,428,684

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 546,284	\$ 0
Changes of assumptions	\$ 1,343,856	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 280,824
Changes in proportionate share	\$ 1,372,305	\$ 1,060,611
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,570,709
Total (prior to post-MD contributions)	\$ 3,262,445	\$ 2,912,144
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 350,301

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 838,343
2 nd Fiscal Year	(145,659)
3 rd Fiscal Year	(97,984)
4 th Fiscal Year	(179,108)
5 th Fiscal Year	(65,292)
Thereafter	0
Total	\$ 350,301

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.07354062%

Employer's proportionate share at MD 0.07785168%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,140,435

Employer's proportionate share of system NPL/(A) at MD \$ 13,466,476

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,565,367

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,688,821

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,443,856

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (433,162)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 192,622

Employer's Total Pension Expense/(Income) \$ 3,203,316

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 742,636	\$ 0
Changes of assumptions	\$ 1,826,881	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 381,761
Changes in proportionate share	\$ 410,321	\$ 1,135,135
Differences between employer contributions and employer's proportionate share of system contributions	\$ 534,180	\$ 3,200
Total (prior to post-MD contributions)	\$ 3,514,018	\$ 1,520,096
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,993,922

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,061,933
2 nd Fiscal Year	15,238
3 rd Fiscal Year	421,570
4 th Fiscal Year	444,432
5 th Fiscal Year	50,750
Thereafter	0
Total	\$ 1,993,922

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01585120%
Employer's proportionate share at MD 0.01846264%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,401,248
Employer's proportionate share of system NPL/(A) at MD \$ 3,193,595

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,114,258
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,586,264

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 816,715
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 76,679
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (43,638)

Employer's Total Pension Expense/(Income) \$ 849,756

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 176,117	\$ 0
Changes of assumptions	\$ 433,248	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 90,535
Changes in proportionate share	\$ 296,216	\$ 17,242
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 128,293
Total (prior to post-MD contributions)	\$ 905,581	\$ 236,070
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 669,511

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 344,992
2 nd Fiscal Year	67,358
3 rd Fiscal Year	128,352
4 th Fiscal Year	115,250
5 th Fiscal Year	13,559
Thereafter	0
Total	\$ 669,511

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.07199503%

Employer's proportionate share at MD 0.06820748%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,906,299

Employer's proportionate share of system NPL/(A) at MD \$ 11,798,261

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,893,867

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,860,215

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,017,234

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (431,361)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,985

Employer's Total Pension Expense/(Income) \$ 2,598,858

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 650,639	\$ 0
Changes of assumptions	\$ 1,600,569	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 334,469
Changes in proportionate share	\$ 2,505	\$ 1,162,147
Differences between employer contributions and employer's proportionate share of system contributions	\$ 190,882	\$ 106,132
Total (prior to post-MD contributions)	\$ 2,444,595	\$ 1,602,748
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 841,847

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 707,585
2 nd Fiscal Year	(237,120)
3 rd Fiscal Year	140,109
4 th Fiscal Year	218,680
5 th Fiscal Year	12,593
Thereafter	0
Total	\$ 841,847

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 305

Employer's Total Pension Expense/(Income) \$ 305

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 315	\$ 0
Total (prior to post-MD contributions)	\$ 315	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 315

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 253
2 nd Fiscal Year	62
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 315

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.11862870%
Employer's proportionate share at MD	0.08856744%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 17,970,686
Employer's proportionate share of system NPL/(A) at MD	\$ 15,320,046
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 24,533,694
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 7,609,492
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,917,879
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 375,088
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (810,630)
Employer's Total Pension Expense/(Income)	\$ 3,482,337

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 844,855	\$ 0
Changes of assumptions	\$ 2,078,339	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 434,308
Changes in proportionate share	\$ 2,369,995	\$ 2,861,189
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,278,839
Total (prior to post-MD contributions)	\$ 5,293,189	\$ 5,574,336
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (281,147)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 996,378
2 nd Fiscal Year	(432,506)
3 rd Fiscal Year	(222,552)
4 th Fiscal Year	(473,939)
5 th Fiscal Year	(148,527)
Thereafter	0
Total	\$ (281,147)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.04177994%
Employer's proportionate share at MD 0.04098020%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,329,111
Employer's proportionate share of system NPL/(A) at MD \$ 7,088,593

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,351,753
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,520,916

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,812,805
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (246,692)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 72,017

Employer's Total Pension Expense/(Income) \$ 1,638,130

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 390,915	\$ 0
Changes of assumptions	\$ 961,649	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 200,954
Changes in proportionate share	\$ 2,909	\$ 690,464
Differences between employer contributions and employer's proportionate share of system contributions	\$ 161,428	\$ 194
Total (prior to post-MD contributions)	\$ 1,516,901	\$ 891,612
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 625,289

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 498,925
2 nd Fiscal Year	(95,664)
3 rd Fiscal Year	74,154
4 th Fiscal Year	137,318
5 th Fiscal Year	10,555
Thereafter	0
Total	\$ 625,289

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 677

Employer's Total Pension Expense/(Income) \$ 677

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 675	\$ 0
Total (prior to post-MD contributions)	\$ 675	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 675

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 531
2 nd Fiscal Year	144
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 675

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02194009%

Employer's proportionate share at MD 0.01966030%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,323,635

Employer's proportionate share of system NPL/(A) at MD \$ 3,400,761

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,446,017

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,689,164

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 869,695

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 46,064
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (139,367)

Employer's Total Pension Expense/(Income) \$ 776,392

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 187,542	\$ 0
Changes of assumptions	\$ 461,352	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 96,408
Changes in proportionate share	\$ 426,986	\$ 350,397
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,021	\$ 421,604
Total (prior to post-MD contributions)	\$ 1,077,901	\$ 868,409
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 209,492

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 243,496
2 nd Fiscal Year	(65,412)
3 rd Fiscal Year	47,916
4 th Fiscal Year	(2,835)
5 th Fiscal Year	(13,673)
Thereafter	0
Total	\$ 209,492

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00534526%
Employer's proportionate share at MD 0.00541489%

Employer's proportionate share of system NPL/(A) at prior MD \$ 809,736
Employer's proportionate share of system NPL/(A) at MD \$ 936,646

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,499,956
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 465,234

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 239,534
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (33,726)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,865

Employer's Total Pension Expense/(Income) \$ 222,673

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 51,653	\$ 0
Changes of assumptions	\$ 127,067	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 26,553
Changes in proportionate share	\$ 6,627	\$ 56,148
Differences between employer contributions and employer's proportionate share of system contributions	\$ 55,541	\$ 616
Total (prior to post-MD contributions)	\$ 240,888	\$ 83,317
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 157,571

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 79,281
2 nd Fiscal Year	10,026
3 rd Fiscal Year	36,551
4 th Fiscal Year	28,985
5 th Fiscal Year	2,728
Thereafter	0
Total	\$ 157,571

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01316506%

Employer's proportionate share at MD 0.01367030%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,994,333

Employer's proportionate share of system NPL/(A) at MD \$ 2,364,635

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,786,752

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,174,518

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 604,721

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (27,555)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 25,127

Employer's Total Pension Expense/(Income) \$ 602,293

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 130,403	\$ 0
Changes of assumptions	\$ 320,790	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 67,035
Changes in proportionate share	\$ 48,088	\$ 91,945
Differences between employer contributions and employer's proportionate share of system contributions	\$ 57,760	\$ 0
Total (prior to post-MD contributions)	\$ 557,041	\$ 158,980
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 398,061

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 226,138
2 nd Fiscal Year	23,791
3 rd Fiscal Year	72,770
4 th Fiscal Year	68,469
5 th Fiscal Year	6,892
Thereafter	0
Total	\$ 398,061

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01638310%

Employer's proportionate share at MD 0.01502813%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,481,824

Employer's proportionate share of system NPL/(A) at MD \$ 2,599,507

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,162,879

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,291,179

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 664,786

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,358)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (43,250)

Employer's Total Pension Expense/(Income) \$ 598,178

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 143,355	\$ 0
Changes of assumptions	\$ 352,653	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 73,693
Changes in proportionate share	\$ 88,516	\$ 211,259
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 146,394
Total (prior to post-MD contributions)	\$ 584,524	\$ 431,346
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 153,178

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 170,546
2 nd Fiscal Year	(56,019)
3 rd Fiscal Year	26,374
4 th Fiscal Year	17,137
5 th Fiscal Year	(4,861)
Thereafter	0
Total	\$ 153,178

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2017
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0
<u>Employer Pension Expense for Measurement Period</u>		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	0
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	495
Employer's Total Pension Expense/(Income)	\$	495

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 199	\$ 0
Total (prior to post-MD contributions)	\$ 199	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 199

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 199
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 199

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.09932358%
Employer's proportionate share at MD	0.10122011%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 15,046,214
Employer's proportionate share of system NPL/(A) at MD	\$ 17,508,655
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 28,038,557
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 8,696,577
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 4,477,584
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 172,186
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (260,576)
Employer's Total Pension Expense/(Income)	\$ 4,389,194

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 965,551	\$ 0
Changes of assumptions	\$ 2,375,249	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 496,353
Changes in proportionate share	\$ 706,835	\$ 73,806
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 796,616
Total (prior to post-MD contributions)	\$ 4,047,635	\$ 1,366,775
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,680,860

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,613,310
2 nd Fiscal Year	130,763
3 rd Fiscal Year	527,696
4 th Fiscal Year	387,875
5 th Fiscal Year	21,215
Thereafter	0
Total	\$ 2,680,860

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01495281%

Employer's proportionate share at MD 0.01433726%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,265,154

Employer's proportionate share of system NPL/(A) at MD \$ 2,480,003

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,971,504

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,231,821

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 634,225

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,898)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (24,969)

Employer's Total Pension Expense/(Income) \$ 593,358

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 136,765	\$ 0
Changes of assumptions	\$ 336,441	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 70,306
Changes in proportionate share	\$ 53,664	\$ 79,859
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,972	\$ 98,426
Total (prior to post-MD contributions)	\$ 531,842	\$ 248,591
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 283,251

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 209,630
2 nd Fiscal Year	(7,454)
3 rd Fiscal Year	45,995
4 th Fiscal Year	35,540
5 th Fiscal Year	(460)
Thereafter	0
Total	\$ 283,251

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01928459%

Employer's proportionate share at MD 0.02044260%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,921,361

Employer's proportionate share of system NPL/(A) at MD \$ 3,536,080

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,662,719

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,756,377

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 904,301

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (40,511)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 38,704

Employer's Total Pension Expense/(Income) \$ 902,494

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 195,004	\$ 0
Changes of assumptions	\$ 479,710	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 100,244
Changes in proportionate share	\$ 348,670	\$ 259,729
Differences between employer contributions and employer's proportionate share of system contributions	\$ 138,818	\$ 954
Total (prior to post-MD contributions)	\$ 1,162,202	\$ 360,927
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 801,275

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 358,675
2 nd Fiscal Year	82,668
3 rd Fiscal Year	209,378
4 th Fiscal Year	137,455
5 th Fiscal Year	13,099
Thereafter	0
Total	\$ 801,275

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02365393%
Employer's proportionate share at MD 0.02442448%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,583,259
Employer's proportionate share of system NPL/(A) at MD \$ 4,224,850

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,765,723
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,098,490

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,080,444
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (70,626)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 66,019

Employer's Total Pension Expense/(Income) \$ 1,075,837

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 232,988	\$ 0
Changes of assumptions	\$ 573,149	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 119,770
Changes in proportionate share	\$ 73,339	\$ 154,817
Differences between employer contributions and employer's proportionate share of system contributions	\$ 135,593	\$ 0
Total (prior to post-MD contributions)	\$ 1,015,069	\$ 274,587
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 740,482

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 403,239
2 nd Fiscal Year	49,402
3 rd Fiscal Year	148,802
4 th Fiscal Year	126,737
5 th Fiscal Year	12,302
Thereafter	0
Total	\$ 740,482

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02022944%

Employer's proportionate share at MD 0.01952173%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,064,494

Employer's proportionate share of system NPL/(A) at MD \$ 3,376,792

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,407,632

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,677,258

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 863,565

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (108,109)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 59,651

Employer's Total Pension Expense/(Income) \$ 815,107

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 186,220	\$ 0
Changes of assumptions	\$ 458,100	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 95,729
Changes in proportionate share	\$ 2,208	\$ 194,965
Differences between employer contributions and employer's proportionate share of system contributions	\$ 166,763	\$ 2,361
Total (prior to post-MD contributions)	\$ 813,291	\$ 293,055
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 520,236

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 278,839
2 nd Fiscal Year	39,822
3 rd Fiscal Year	114,149
4 th Fiscal Year	81,748
5 th Fiscal Year	5,680
Thereafter	0
Total	\$ 520,236

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02472106%

Employer's proportionate share at MD 0.02546278%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,744,915

Employer's proportionate share of system NPL/(A) at MD \$ 4,404,451

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,053,338

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,187,698

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,126,374

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (126,970)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 80,356

Employer's Total Pension Expense/(Income) \$ 1,079,760

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 242,892	\$ 0
Changes of assumptions	\$ 597,514	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 124,862
Changes in proportionate share	\$ 73,540	\$ 311,222
Differences between employer contributions and employer's proportionate share of system contributions	\$ 199,393	\$ 0
Total (prior to post-MD contributions)	\$ 1,113,339	\$ 436,084
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 677,255

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 394,638
2 nd Fiscal Year	36,547
3 rd Fiscal Year	112,151
4 th Fiscal Year	121,094
5 th Fiscal Year	12,826
Thereafter	0
Total	\$ 677,255

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02255527%
Employer's proportionate share at MD 0.02165605%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,416,826
Employer's proportionate share of system NPL/(A) at MD \$ 3,745,978

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,998,851
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,860,633

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 957,980
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (98,512)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 40,490

Employer's Total Pension Expense/(Income) \$ 899,958

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 206,580	\$ 0
Changes of assumptions	\$ 508,185	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 106,195
Changes in proportionate share	\$ 0	\$ 233,263
Differences between employer contributions and employer's proportionate share of system contributions	\$ 121,669	\$ 31,410
Total (prior to post-MD contributions)	\$ 836,434	\$ 370,868
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 465,566

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 309,018
2 nd Fiscal Year	2,792
3 rd Fiscal Year	88,566
4 th Fiscal Year	64,063
5 th Fiscal Year	1,126
Thereafter	0
Total	\$ 465,566

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01612226%

Employer's proportionate share at MD 0.01681149%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,442,310

Employer's proportionate share of system NPL/(A) at MD \$ 2,907,985

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,656,880

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,444,401

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 743,675

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (158,901)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,145

Employer's Total Pension Expense/(Income) \$ 601,919

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 160,367	\$ 0
Changes of assumptions	\$ 394,501	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 82,438
Changes in proportionate share	\$ 66,298	\$ 379,363
Differences between employer contributions and employer's proportionate share of system contributions	\$ 57,924	\$ 3,396
Total (prior to post-MD contributions)	\$ 679,090	\$ 465,197
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 213,893

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 140,661
2 nd Fiscal Year	(42,538)
3 rd Fiscal Year	33,440
4 th Fiscal Year	73,478
5 th Fiscal Year	8,851
Thereafter	0
Total	\$ 213,893

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02539273%

Employer's proportionate share at MD 0.02578503%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,846,664

Employer's proportionate share of system NPL/(A) at MD \$ 4,460,193

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,142,603

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,215,385

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,140,630

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (156,882)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 61,362

Employer's Total Pension Expense/(Income) \$ 1,045,110

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 245,966	\$ 0
Changes of assumptions	\$ 605,076	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 126,442
Changes in proportionate share	\$ 37,338	\$ 286,057
Differences between employer contributions and employer's proportionate share of system contributions	\$ 168,310	\$ 14,318
Total (prior to post-MD contributions)	\$ 1,056,690	\$ 426,817
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 629,873

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 353,069
2 nd Fiscal Year	14,172
3 rd Fiscal Year	138,123
4 th Fiscal Year	115,339
5 th Fiscal Year	9,171
Thereafter	0
Total	\$ 629,873

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00072987%
Employer's proportionate share at MD 0.00072986%

Employer's proportionate share of system NPL/(A) at prior MD \$ 110,566
Employer's proportionate share of system NPL/(A) at MD \$ 126,248

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 202,175
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 62,708

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 32,286
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 731
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 717

Employer's Total Pension Expense/(Income) \$ 33,734

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,962	\$ 0
Changes of assumptions	\$ 17,127	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,579
Changes in proportionate share	\$ 1,419	\$ 5,669
Differences between employer contributions and employer's proportionate share of system contributions	\$ 990	\$ 857
Total (prior to post-MD contributions)	\$ 26,498	\$ 10,105
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,393

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,882
2 nd Fiscal Year	(306)
3 rd Fiscal Year	2,852
4 th Fiscal Year	2,773
5 th Fiscal Year	192
Thereafter	0
Total	\$ 16,393

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 0
Employer's proportionate share of system NPL/(A) at MD	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 0
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 2,957
Employer's Total Pension Expense/(Income)	\$ 2,957

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,503	\$ 0
Total (prior to post-MD contributions)	\$ 1,503	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,503

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,256
2 nd Fiscal Year	247
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,503

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02473521%
Employer's proportionate share at MD 0.02595346%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,747,059
Employer's proportionate share of system NPL/(A) at MD \$ 4,489,327

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,189,259
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,229,856

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,148,080
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (30,920)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 74,003

Employer's Total Pension Expense/(Income) \$ 1,191,163

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 247,573	\$ 0
Changes of assumptions	\$ 609,028	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 127,268
Changes in proportionate share	\$ 163,659	\$ 144,954
Differences between employer contributions and employer's proportionate share of system contributions	\$ 189,664	\$ 0
Total (prior to post-MD contributions)	\$ 1,209,924	\$ 272,222
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 937,702

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 472,600
2 nd Fiscal Year	91,180
3 rd Fiscal Year	202,636
4 th Fiscal Year	155,422
5 th Fiscal Year	15,865
Thereafter	0
Total	\$ 937,702

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 49

Employer's Total Pension Expense/(Income) \$ 49

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18	\$ 0
Total (prior to post-MD contributions)	\$ 18	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 18

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 18

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 5	\$ 0
Total (prior to post-MD contributions)	\$ 5	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,388

Employer's Total Pension Expense/(Income) \$ 2,388

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,088	\$ 0
Total (prior to post-MD contributions)	\$ 2,088	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,088

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,711
2 nd Fiscal Year	377
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,088

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02981188%
Employer's proportionate share at MD	0.02546966%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 4,516,107
Employer's proportionate share of system NPL/(A) at MD	\$ 4,405,641
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,055,244
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,188,289
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,126,679
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 202,088
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (183,341)
Employer's Total Pension Expense/(Income)	\$ 1,145,426

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 242,958	\$ 0
Changes of assumptions	\$ 597,676	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 124,895
Changes in proportionate share	\$ 574,992	\$ 415,834
Differences between employer contributions and employer's proportionate share of system contributions	\$ 593	\$ 508,642
Total (prior to post-MD contributions)	\$ 1,416,219	\$ 1,049,371
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 366,848

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 448,159
2 nd Fiscal Year	(33,723)
3 rd Fiscal Year	3,677
4 th Fiscal Year	(31,205)
5 th Fiscal Year	(20,060)
Thereafter	0
Total	\$ 366,848

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.05359883%

Employer's proportionate share at MD 0.05891223%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,119,517

Employer's proportionate share of system NPL/(A) at MD \$ 10,190,405

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,319,029

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,061,591

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,606,048

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,473

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 70,696

Employer's Total Pension Expense/(Income) \$ 2,683,217

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 561,971	\$ 0
Changes of assumptions	\$ 1,382,445	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 288,888
Changes in proportionate share	\$ 637,900	\$ 513,979
Differences between employer contributions and employer's proportionate share of system contributions	\$ 158,850	\$ 0
Total (prior to post-MD contributions)	\$ 2,741,166	\$ 802,867
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,938,299

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,055,041
2 nd Fiscal Year	172,369
3 rd Fiscal Year	324,745
4 th Fiscal Year	343,632
5 th Fiscal Year	42,512
Thereafter	0
Total	\$ 1,938,299

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 0
Employer's proportionate share of system NPL/(A) at MD	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 0
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 1,748
Employer's Total Pension Expense/(Income)	\$ 1,748

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,591	\$ 0
Total (prior to post-MD contributions)	\$ 1,591	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,591

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,275
2 nd Fiscal Year	316
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,591

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 142

Employer's Total Pension Expense/(Income) \$ 142

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 128	\$ 0
Total (prior to post-MD contributions)	\$ 128	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 128

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 106
2 nd Fiscal Year	22
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 128

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 2.60028624%
Employer's proportionate share at MD 2.60236289%

Employer's proportionate share of system NPL/(A) at prior MD \$ 393,909,116

Employer's proportionate share of system NPL/(A) at MD \$ 450,146,458

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 720,869,611
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 223,588,474

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 115,118,425
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,082,567
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,533,841

Employer's Total Pension Expense/(Income) \$ 134,734,833

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,824,250	\$ 0
Changes of assumptions	\$ 61,067,503	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,761,195
Changes in proportionate share	\$ 20,638,385	\$ 1,039,519
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,336,475	\$ 7,380,376
Total (prior to post-MD contributions)	\$ 112,866,613	\$ 21,181,090
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 91,685,523

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 54,853,941
2 nd Fiscal Year	9,465,555
3 rd Fiscal Year	16,242,146
4 th Fiscal Year	10,517,805
5 th Fiscal Year	606,076
Thereafter	0
Total	\$ 91,685,523

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 99	\$ 0
Total (prior to post-MD contributions)	\$ 99	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 99

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 99
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 99

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,454

Employer's Total Pension Expense/(Income) \$ 3,454

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,938	\$ 0
Total (prior to post-MD contributions)	\$ 2,938	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,938

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,418
2 nd Fiscal Year	520
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,938

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00387616%

Employer's proportionate share at MD 0.00414493%

Employer's proportionate share of system NPL/(A) at prior MD \$ 587,187

Employer's proportionate share of system NPL/(A) at MD \$ 716,974

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,148,170

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 356,122

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 183,356

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (86,701)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,216

Employer's Total Pension Expense/(Income) \$ 116,871

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 39,539	\$ 0
Changes of assumptions	\$ 97,266	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,325
Changes in proportionate share	\$ 25,581	\$ 265,172
Differences between employer contributions and employer's proportionate share of system contributions	\$ 57,776	\$ 1,734
Total (prior to post-MD contributions)	\$ 220,162	\$ 287,231
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (67,069)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,242
2 nd Fiscal Year	(56,780)
3 rd Fiscal Year	(36,606)
4 th Fiscal Year	17,106
5 th Fiscal Year	3,969
Thereafter	0
Total	\$ (67,069)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01867449%

Employer's proportionate share at MD 0.00976469%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,828,939

Employer's proportionate share of system NPL/(A) at MD \$ 1,689,058

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,704,876

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 838,958

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 431,952

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (139,847)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 40,510

Employer's Total Pension Expense/(Income) \$ 332,615

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 93,147	\$ 0
Changes of assumptions	\$ 229,140	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 47,883
Changes in proportionate share	\$ 227,525	\$ 872,599
Differences between employer contributions and employer's proportionate share of system contributions	\$ 96,059	\$ 45,269
Total (prior to post-MD contributions)	\$ 645,871	\$ 965,751
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (319,880)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 58,363
2 nd Fiscal Year	(90,687)
3 rd Fiscal Year	(100,131)
4 th Fiscal Year	(150,928)
5 th Fiscal Year	(36,498)
Thereafter	0
Total	\$ (319,880)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 548

Employer's Total Pension Expense/(Income) \$ 548

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 367	\$ 0
Total (prior to post-MD contributions)	\$ 367	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 367

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 319
2 nd Fiscal Year	48
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 367

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.25596141%

Employer's proportionate share at MD 0.22340247%

Employer's proportionate share of system NPL/(A) at prior MD \$ 38,774,782

Employer's proportionate share of system NPL/(A) at MD \$ 38,643,277

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 61,883,780

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 19,194,178

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,882,457

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 635,966
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,103,865)

Employer's Total Pension Expense/(Income) \$ 9,414,558

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,131,063	\$ 0
Changes of assumptions	\$ 5,242,401	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,095,498
Changes in proportionate share	\$ 3,189,870	\$ 3,098,915
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,197,341
Total (prior to post-MD contributions)	\$ 10,563,334	\$ 7,391,754
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,171,580

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,228,914
2 nd Fiscal Year	(190,361)
3 rd Fiscal Year	357,447
4 th Fiscal Year	(82,870)
5 th Fiscal Year	(141,549)
Thereafter	0
Total	\$ 3,171,580

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.39832601%
Employer's proportionate share at MD	0.38779200%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 60,341,144
Employer's proportionate share of system NPL/(A) at MD	\$ 67,078,729
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 107,420,633
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 33,318,113

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 17,154,412
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (482,726)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (321,165)
Employer's Total Pension Expense/(Income)	\$ 16,350,521

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,699,194	\$ 0
Changes of assumptions	\$ 9,099,995	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,901,614
Changes in proportionate share	\$ 912,643	\$ 2,058,132
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,065,593
Total (prior to post-MD contributions)	\$ 13,711,832	\$ 5,025,339
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,686,493

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,668,742
2 nd Fiscal Year	42,433
3 rd Fiscal Year	1,684,198
4 th Fiscal Year	1,253,088
5 th Fiscal Year	38,032
Thereafter	0
Total	\$ 8,686,493

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.05553047%

Employer's proportionate share at MD 0.05621338%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,412,135

Employer's proportionate share of system NPL/(A) at MD \$ 9,723,569

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,571,432

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,829,712

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,486,662

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (491,283)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 67,564

Employer's Total Pension Expense/(Income) \$ 2,062,943

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 536,226	\$ 0
Changes of assumptions	\$ 1,319,113	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 275,653
Changes in proportionate share	\$ 64,999	\$ 1,082,061
Differences between employer contributions and employer's proportionate share of system contributions	\$ 231,441	\$ 7,432
Total (prior to post-MD contributions)	\$ 2,151,779	\$ 1,365,146
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 786,633

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 528,391
2 nd Fiscal Year	(173,952)
3 rd Fiscal Year	175,631
4 th Fiscal Year	235,554
5 th Fiscal Year	21,009
Thereafter	0
Total	\$ 786,633

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02298552%
Employer's proportionate share at MD	0.01307372%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 3,482,004
Employer's proportionate share of system NPL/(A) at MD	\$ 2,261,440
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,621,496
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,123,261

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 578,331
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (11,860)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (196,669)
Employer's Total Pension Expense/(Income)	\$ 369,802

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 124,712	\$ 0
Changes of assumptions	\$ 306,790	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 64,110
Changes in proportionate share	\$ 313,965	\$ 963,820
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 532,291
Total (prior to post-MD contributions)	\$ 745,467	\$ 1,560,221
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (814,754)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 16,140
2 nd Fiscal Year	(282,527)
3 rd Fiscal Year	(272,465)
4 th Fiscal Year	(226,422)
5 th Fiscal Year	(49,479)
Thereafter	0
Total	\$ (814,754)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 227	\$ 0
Total (prior to post-MD contributions)	\$ 227	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 227

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 202
2 nd Fiscal Year	25
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 227

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 43	\$ 0
Total (prior to post-MD contributions)	\$ 43	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 43

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 43
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 43

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 58	\$ 0
Total (prior to post-MD contributions)	\$ 58	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 58

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 58
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 58

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 252

Employer's Total Pension Expense/(Income) \$ 252

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 101	\$ 0
Total (prior to post-MD contributions)	\$ 101	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 101

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 101
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 101

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00807366%
Employer's proportionate share at MD 0.00728930%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,223,053
Employer's proportionate share of system NPL/(A) at MD \$ 1,260,874

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,019,178
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 626,278

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 322,450
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (93,924)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,093

Employer's Total Pension Expense/(Income) \$ 235,619

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 69,534	\$ 0
Changes of assumptions	\$ 171,052	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 35,745
Changes in proportionate share	\$ 1,926	\$ 259,745
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,601	\$ 13,840
Total (prior to post-MD contributions)	\$ 268,113	\$ 309,330
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (41,217)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 32,104
2 nd Fiscal Year	(68,555)
3 rd Fiscal Year	(9,739)
4 th Fiscal Year	6,894
5 th Fiscal Year	(1,920)
Thereafter	0
Total	\$ (41,217)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01216181%

Employer's proportionate share at MD 0.01372776%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,842,354

Employer's proportionate share of system NPL/(A) at MD \$ 2,374,574

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,802,669

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,179,455

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 607,263

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (57,256)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 26,534

Employer's Total Pension Expense/(Income) \$ 576,541

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 130,951	\$ 0
Changes of assumptions	\$ 322,138	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 67,317
Changes in proportionate share	\$ 158,443	\$ 204,841
Differences between employer contributions and employer's proportionate share of system contributions	\$ 67,130	\$ 994
Total (prior to post-MD contributions)	\$ 678,662	\$ 273,152
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 405,510

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 204,398
2 nd Fiscal Year	27,341
3 rd Fiscal Year	75,740
4 th Fiscal Year	86,562
5 th Fiscal Year	11,469
Thereafter	0
Total	\$ 405,510

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,098

Employer's Total Pension Expense/(Income) \$ 2,098

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,520	\$ 0
Total (prior to post-MD contributions)	\$ 1,520	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,520

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,293
2 nd Fiscal Year	227
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,520

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.09154898%

Employer's proportionate share at MD 0.09468737%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,868,465

Employer's proportionate share of system NPL/(A) at MD \$ 16,378,647

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 26,228,951

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,135,301

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,188,601

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (113,458)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (191,772)

Employer's Total Pension Expense/(Income) \$ 3,883,371

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 903,234	\$ 0
Changes of assumptions	\$ 2,221,950	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 464,318
Changes in proportionate share	\$ 701,942	\$ 422,082
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 606,929
Total (prior to post-MD contributions)	\$ 3,827,126	\$ 1,493,329
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,333,797

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,316,808
2 nd Fiscal Year	75,870
3 rd Fiscal Year	523,989
4 th Fiscal Year	391,986
5 th Fiscal Year	25,145
Thereafter	0
Total	\$ 2,333,797

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01374634%

Employer's proportionate share at MD 0.01453277%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,082,389

Employer's proportionate share of system NPL/(A) at MD \$ 2,513,821

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,025,662

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,248,619

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 642,873

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (63,866)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 26,851

Employer's Total Pension Expense/(Income) \$ 605,858

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 138,630	\$ 0
Changes of assumptions	\$ 341,029	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 71,264
Changes in proportionate share	\$ 75,927	\$ 161,822
Differences between employer contributions and employer's proportionate share of system contributions	\$ 82,616	\$ 1,646
Total (prior to post-MD contributions)	\$ 638,202	\$ 234,732
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 403,470

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 203,663
2 nd Fiscal Year	10,183
3 rd Fiscal Year	95,035
4 th Fiscal Year	85,471
5 th Fiscal Year	9,117
Thereafter	0
Total	\$ 403,470

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 771

Employer's Total Pension Expense/(Income) \$ 771

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 602	\$ 0
Total (prior to post-MD contributions)	\$ 602	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 602

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 502
2 nd Fiscal Year	100
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 602

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00807471%

Employer's proportionate share at MD 0.00741716%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,223,212

Employer's proportionate share of system NPL/(A) at MD \$ 1,282,991

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,054,596

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 637,264

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 328,106

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (106,439)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,032

Employer's Total Pension Expense/(Income) \$ 231,699

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 70,753	\$ 0
Changes of assumptions	\$ 174,052	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,371
Changes in proportionate share	\$ 0	\$ 261,691
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,963	\$ 6,174
Total (prior to post-MD contributions)	\$ 277,768	\$ 304,236
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (26,468)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 27,776
2 nd Fiscal Year	(70,043)
3 rd Fiscal Year	2,270
4 th Fiscal Year	14,459
5 th Fiscal Year	(931)
Thereafter	0
Total	\$ (26,468)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 937

Employer's Total Pension Expense/(Income) \$ 937

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 587	\$ 0
Total (prior to post-MD contributions)	\$ 587	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 587

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 516
2 nd Fiscal Year	71
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 587

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 340

Employer's Total Pension Expense/(Income) \$ 340

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 314	\$ 0
Total (prior to post-MD contributions)	\$ 314	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 314

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 255
2 nd Fiscal Year	59
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 314

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.06090739%
Employer's proportionate share at MD	0.05557005%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 9,226,667
Employer's proportionate share of system NPL/(A) at MD	\$ 9,612,288
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 15,393,226
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,774,439
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,458,203
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (540,013)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 131,526
Employer's Total Pension Expense/(Income)	\$ 2,049,716

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 530,089	\$ 0
Changes of assumptions	\$ 1,304,017	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 272,499
Changes in proportionate share	\$ 0	\$ 1,265,104
Differences between employer contributions and employer's proportionate share of system contributions	\$ 395,957	\$ 2,674
Total (prior to post-MD contributions)	\$ 2,230,063	\$ 1,540,277
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 689,786

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 571,008
2 nd Fiscal Year	(147,751)
3 rd Fiscal Year	129,008
4 th Fiscal Year	137,341
5 th Fiscal Year	181
Thereafter	0
Total	\$ 689,786

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.12231093%
Employer's proportionate share at MD	0.12197299%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 18,528,495
Employer's proportionate share of system NPL/(A) at MD	\$ 21,098,406
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 33,787,226
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 10,479,612

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 5,395,611
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (110,903)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (39,430)
Employer's Total Pension Expense/(Income)	\$ 5,245,278

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,163,515	\$ 0
Changes of assumptions	\$ 2,862,240	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 598,118
Changes in proportionate share	\$ 390,718	\$ 434,575
Differences between employer contributions and employer's proportionate share of system contributions	\$ 72,742	\$ 153,051
Total (prior to post-MD contributions)	\$ 4,489,215	\$ 1,185,744
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,303,471

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,917,383
2 nd Fiscal Year	177,459
3 rd Fiscal Year	684,969
4 th Fiscal Year	494,126
5 th Fiscal Year	29,533
Thereafter	0
Total	\$ 3,303,471

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.17013957%
Employer's proportionate share at MD	0.15893506%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 25,773,904
Employer's proportionate share of system NPL/(A) at MD	\$ 27,491,959
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 44,025,933
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 13,655,301
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 7,030,670
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (289,736)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (738,321)
Employer's Total Pension Expense/(Income)	\$ 6,002,613

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,516,100	\$ 0
Changes of assumptions	\$ 3,729,598	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 779,369
Changes in proportionate share	\$ 2,182,693	\$ 1,376,883
Differences between employer contributions and employer's proportionate share of system contributions	\$ 55,513	\$ 2,485,460
Total (prior to post-MD contributions)	\$ 7,483,904	\$ 4,641,712
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,842,192

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,086,244
2 nd Fiscal Year	32,734
3 rd Fiscal Year	588,078
4 th Fiscal Year	192,193
5 th Fiscal Year	(57,057)
Thereafter	0
Total	\$ 2,842,192

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 610

Employer's Total Pension Expense/(Income) \$ 610

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 635	\$ 0
Total (prior to post-MD contributions)	\$ 635	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 635

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 503
2 nd Fiscal Year	132
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 635

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.12701772%

Employer's proportionate share at MD 0.12564731%

Employer's proportionate share of system NPL/(A) at prior MD \$ 19,241,512

Employer's proportionate share of system NPL/(A) at MD \$ 21,733,976

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 34,805,033

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,795,301

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,558,149

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 48,802
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (189,301)

Employer's Total Pension Expense/(Income) \$ 5,417,650

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,198,565	\$ 0
Changes of assumptions	\$ 2,948,462	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 616,136
Changes in proportionate share	\$ 811,755	\$ 408,192
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,932	\$ 670,263
Total (prior to post-MD contributions)	\$ 4,962,714	\$ 1,694,591
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,268,123

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,973,348
2 nd Fiscal Year	156,763
3 rd Fiscal Year	685,906
4 th Fiscal Year	438,606
5 th Fiscal Year	13,499
Thereafter	0
Total	\$ 3,268,123

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.11920764%

Employer's proportionate share at MD 0.09497467%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,058,387

Employer's proportionate share of system NPL/(A) at MD \$ 16,428,343

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 26,308,534

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,159,985

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,201,310

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (59,415)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (508,941)

Employer's Total Pension Expense/(Income) \$ 3,632,954

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 905,975	\$ 0
Changes of assumptions	\$ 2,228,692	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 465,727
Changes in proportionate share	\$ 1,480,277	\$ 2,360,485
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,743	\$ 1,804,233
Total (prior to post-MD contributions)	\$ 4,649,687	\$ 4,630,445
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,242

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,011,754
2 nd Fiscal Year	(435,581)
3 rd Fiscal Year	(147,805)
4 th Fiscal Year	(297,127)
5 th Fiscal Year	(111,998)
Thereafter	0
Total	\$ 19,242

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.25625848%
Employer's proportionate share at MD 0.25121711%

Employer's proportionate share of system NPL/(A) at prior MD \$ 38,819,784

Employer's proportionate share of system NPL/(A) at MD \$ 43,454,544

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 69,588,596
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 21,583,942

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,112,869
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 46,119
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (302,314)

Employer's Total Pension Expense/(Income) \$ 10,856,674

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,396,390	\$ 0
Changes of assumptions	\$ 5,895,105	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,231,892
Changes in proportionate share	\$ 1,210,159	\$ 882,210
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 812,040
Total (prior to post-MD contributions)	\$ 9,501,654	\$ 2,926,142
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,575,512

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,934,650
2 nd Fiscal Year	429,573
3 rd Fiscal Year	1,311,778
4 th Fiscal Year	866,912
5 th Fiscal Year	32,598
Thereafter	0
Total	\$ 6,575,512

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.14464271%
Employer's proportionate share at MD	0.13463293%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 21,911,465
Employer's proportionate share of system NPL/(A) at MD	\$ 23,288,273
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 37,294,102
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 11,567,323
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 5,955,638
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (574,455)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (430,865)
Employer's Total Pension Expense/(Income)	\$ 4,950,318

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,284,280	\$ 0
Changes of assumptions	\$ 3,159,320	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 660,199
Changes in proportionate share	\$ 289,931	\$ 1,703,980
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,034,192
Total (prior to post-MD contributions)	\$ 4,733,531	\$ 3,398,371
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,335,160

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,257,602
2 nd Fiscal Year	(421,821)
3 rd Fiscal Year	283,686
4 th Fiscal Year	237,419
5 th Fiscal Year	(21,727)
Thereafter	0
Total	\$ 1,335,160

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.52040417%
Employer's proportionate share at MD 0.51477186%

Employer's proportionate share of system NPL/(A) at prior MD \$ 78,834,377
Employer's proportionate share of system NPL/(A) at MD \$ 89,043,204

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 142,594,790
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 44,227,903

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,771,507
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,840)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (384,257)

Employer's Total Pension Expense/(Income) \$ 22,378,410

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,910,470	\$ 0
Changes of assumptions	\$ 12,079,727	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,524,284
Changes in proportionate share	\$ 849,344	\$ 866,746
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,247,481
Total (prior to post-MD contributions)	\$ 17,839,541	\$ 4,638,511
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,201,030

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,191,421
2 nd Fiscal Year	566,855
3 rd Fiscal Year	2,482,282
4 th Fiscal Year	1,867,127
5 th Fiscal Year	93,344
Thereafter	0
Total	\$ 13,201,030

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.34728825%

Employer's proportionate share at MD 0.34530044%

Employer's proportionate share of system NPL/(A) at prior MD \$ 52,609,596

Employer's proportionate share of system NPL/(A) at MD \$ 59,728,707

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 95,650,224

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 29,667,345

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,274,750

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 882,829
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,108,725)

Employer's Total Pension Expense/(Income) \$ 15,048,854

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,293,862	\$ 0
Changes of assumptions	\$ 8,102,881	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,693,248
Changes in proportionate share	\$ 2,522,874	\$ 198,039
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,230,253
Total (prior to post-MD contributions)	\$ 13,919,617	\$ 5,121,540
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,798,077

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,561,075
2 nd Fiscal Year	430,504
3 rd Fiscal Year	1,675,893
4 th Fiscal Year	1,104,823
5 th Fiscal Year	25,781
Thereafter	0
Total	\$ 8,798,077

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.20247023%

Employer's proportionate share at MD 0.18995280%

Employer's proportionate share of system NPL/(A) at prior MD \$ 30,671,573

Employer's proportionate share of system NPL/(A) at MD \$ 32,857,285

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 52,618,027

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,320,267

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,402,774

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (100,932)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (322,767)

Employer's Total Pension Expense/(Income) \$ 7,979,075

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,811,982	\$ 0
Changes of assumptions	\$ 4,457,466	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 931,471
Changes in proportionate share	\$ 476,457	\$ 1,196,625
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 938,363
Total (prior to post-MD contributions)	\$ 6,745,905	\$ 3,066,459
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,679,446

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,730,267
2 nd Fiscal Year	(78,246)
3 rd Fiscal Year	617,075
4 th Fiscal Year	426,267
5 th Fiscal Year	(15,916)
Thereafter	0
Total	\$ 3,679,446

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02841704%
Employer's proportionate share at MD 0.03050817%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,304,807
Employer's proportionate share of system NPL/(A) at MD \$ 5,277,183

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,450,940
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,621,185

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,349,563
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,231)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 86,733

Employer's Total Pension Expense/(Income) \$ 1,418,065

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 291,021	\$ 0
Changes of assumptions	\$ 715,910	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 149,603
Changes in proportionate share	\$ 271,501	\$ 124,637
Differences between employer contributions and employer's proportionate share of system contributions	\$ 210,630	\$ 1,906
Total (prior to post-MD contributions)	\$ 1,489,062	\$ 276,146
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,212,916

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 572,550
2 nd Fiscal Year	160,289
3 rd Fiscal Year	270,976
4 th Fiscal Year	189,610
5 th Fiscal Year	19,491
Thereafter	0
Total	\$ 1,212,916

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.16277295%
Employer's proportionate share at MD	0.15940438%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 24,657,958
Employer's proportionate share of system NPL/(A) at MD	\$ 27,573,140
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 44,155,938
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 13,695,623

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 7,051,431
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (645,796)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 395,140
Employer's Total Pension Expense/(Income)	\$ 6,800,775

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,520,577	\$ 0
Changes of assumptions	\$ 3,740,611	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 781,671
Changes in proportionate share	\$ 92,279	\$ 1,388,097
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,041,503	\$ 3,124
Total (prior to post-MD contributions)	\$ 6,394,970	\$ 2,172,892
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,222,078

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,425,661
2 nd Fiscal Year	175,016
3 rd Fiscal Year	890,607
4 th Fiscal Year	683,392
5 th Fiscal Year	47,402
Thereafter	0
Total	\$ 4,222,078

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00068536%
Employer's proportionate share at MD 0.00076565%

Employer's proportionate share of system NPL/(A) at prior MD \$ 103,823
Employer's proportionate share of system NPL/(A) at MD \$ 132,439

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 212,089
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 65,783

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 33,869
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,853
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,199

Employer's Total Pension Expense/(Income) \$ 36,921

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,304	\$ 0
Changes of assumptions	\$ 17,967	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,755
Changes in proportionate share	\$ 12,676	\$ 4,965
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,659	\$ 0
Total (prior to post-MD contributions)	\$ 40,606	\$ 8,720
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 31,886

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 15,890
2 nd Fiscal Year	4,686
3 rd Fiscal Year	5,747
4 th Fiscal Year	4,945
5 th Fiscal Year	618
Thereafter	0
Total	\$ 31,886

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 0
Employer's proportionate share of system NPL/(A) at MD	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 0
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 716
Employer's Total Pension Expense/(Income)	\$ 716

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 449	\$ 0
Total (prior to post-MD contributions)	\$ 449	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 449

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 395
2 nd Fiscal Year	54
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 449

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.08356990%
Employer's proportionate share at MD	0.08488440%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 12,659,739
Employer's proportionate share of system NPL/(A) at MD	\$ 14,682,968
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 23,513,471
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 7,293,054
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,754,956
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (319,473)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (18,787)
Employer's Total Pension Expense/(Income)	\$ 3,416,696

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 809,722	\$ 0
Changes of assumptions	\$ 1,991,912	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 416,247
Changes in proportionate share	\$ 230,883	\$ 318,404
Differences between employer contributions and employer's proportionate share of system contributions	\$ 58,536	\$ 143,792
Total (prior to post-MD contributions)	\$ 3,091,053	\$ 878,443
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,212,610

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,250,378
2 nd Fiscal Year	120,773
3 rd Fiscal Year	458,148
4 th Fiscal Year	357,946
5 th Fiscal Year	25,366
Thereafter	0
Total	\$ 2,212,610

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00804915%
Employer's proportionate share at MD 0.00538742%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,219,340
Employer's proportionate share of system NPL/(A) at MD \$ 931,895

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,492,347
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 462,874

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 238,319
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (106,653)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 21,747

Employer's Total Pension Expense/(Income) \$ 153,413

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 51,391	\$ 0
Changes of assumptions	\$ 126,422	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 26,418
Changes in proportionate share	\$ 0	\$ 343,928
Differences between employer contributions and employer's proportionate share of system contributions	\$ 67,154	\$ 0
Total (prior to post-MD contributions)	\$ 244,967	\$ 370,346
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (125,379)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,692
2 nd Fiscal Year	(64,116)
3 rd Fiscal Year	(32,320)
4 th Fiscal Year	(26,788)
5 th Fiscal Year	(7,848)
Thereafter	0
Total	\$ (125,379)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.10435071%

Employer's proportionate share at MD 0.08930249%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,807,758

Employer's proportionate share of system NPL/(A) at MD \$ 15,447,192

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 24,737,308

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,672,645

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,950,395

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 572,114
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (685,475)

Employer's Total Pension Expense/(Income) \$ 3,837,034

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 851,867	\$ 0
Changes of assumptions	\$ 2,095,588	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 437,912
Changes in proportionate share	\$ 1,848,014	\$ 1,432,268
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,252	\$ 2,247,477
Total (prior to post-MD contributions)	\$ 4,813,721	\$ 4,117,657
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 696,064

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,310,261
2 nd Fiscal Year	(251,484)
3 rd Fiscal Year	(87,959)
4 th Fiscal Year	(190,085)
5 th Fiscal Year	(84,669)
Thereafter	0
Total	\$ 696,064

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.36252534%

Employer's proportionate share at MD 0.36228963%

Employer's proportionate share of system NPL/(A) at prior MD \$ 54,917,814

Employer's proportionate share of system NPL/(A) at MD \$ 62,667,430

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 100,356,328

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 31,127,014

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,026,286

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,015,096)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 776,643

Employer's Total Pension Expense/(Income) \$ 14,787,833

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,455,924	\$ 0
Changes of assumptions	\$ 8,501,552	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,776,558
Changes in proportionate share	\$ 0	\$ 3,286,766
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,352,196	\$ 26,397
Total (prior to post-MD contributions)	\$ 14,309,672	\$ 5,089,721
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,219,951

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,899,764
2 nd Fiscal Year	293,467
3 rd Fiscal Year	2,142,773
4 th Fiscal Year	1,736,616
5 th Fiscal Year	147,331
Thereafter	0
Total	\$ 9,219,951

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.16220600%

Employer's proportionate share at MD 0.15218348%

Employer's proportionate share of system NPL/(A) at prior MD \$ 24,572,073

Employer's proportionate share of system NPL/(A) at MD \$ 26,324,097

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 42,155,706

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,075,222

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,732,006

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,139,711)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 147,193

Employer's Total Pension Expense/(Income) \$ 5,739,488

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,451,696	\$ 0
Changes of assumptions	\$ 3,571,164	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 746,261
Changes in proportionate share	\$ 694,635	\$ 2,820,813
Differences between employer contributions and employer's proportionate share of system contributions	\$ 760,074	\$ 322,457
Total (prior to post-MD contributions)	\$ 6,477,569	\$ 3,889,531
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,588,038

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,652,225
2 nd Fiscal Year	(200,457)
3 rd Fiscal Year	731,644
4 th Fiscal Year	415,797
5 th Fiscal Year	(11,171)
Thereafter	0
Total	\$ 2,588,038

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.74245462%
Employer's proportionate share at MD	0.70973547%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 112,472,096
Employer's proportionate share of system NPL/(A) at MD	\$ 122,767,239
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 196,600,841
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 60,978,686
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 31,395,940
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (1,800,971)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 572,481
Employer's Total Pension Expense/(Income)	\$ 30,167,450

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,770,251	\$ 0
Changes of assumptions	\$ 16,654,777	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,480,326
Changes in proportionate share	\$ 70,811	\$ 5,350,400
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,363,256	\$ 111,067
Total (prior to post-MD contributions)	\$ 24,859,095	\$ 8,941,793
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,917,302

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,467,853
2 nd Fiscal Year	255,220
3 rd Fiscal Year	2,909,708
4 th Fiscal Year	2,216,591
5 th Fiscal Year	67,929
Thereafter	0
Total	\$ 15,917,302

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03937693%

Employer's proportionate share at MD 0.03634969%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,965,086

Employer's proportionate share of system NPL/(A) at MD \$ 6,287,626

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,069,075

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,123,074

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,607,969

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 27,347
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (207,617)

Employer's Total Pension Expense/(Income) \$ 1,427,699

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 346,744	\$ 0
Changes of assumptions	\$ 852,988	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 178,248
Changes in proportionate share	\$ 324,513	\$ 304,935
Differences between employer contributions and employer's proportionate share of system contributions	\$ 409	\$ 603,663
Total (prior to post-MD contributions)	\$ 1,524,654	\$ 1,086,846
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 437,808

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 456,065
2 nd Fiscal Year	(79,219)
3 rd Fiscal Year	53,221
4 th Fiscal Year	22,447
5 th Fiscal Year	(14,704)
Thereafter	0
Total	\$ 437,808

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00679640%

Employer's proportionate share at MD 0.00769143%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,029,565

Employer's proportionate share of system NPL/(A) at MD \$ 1,330,433

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,130,571

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 660,828

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 340,239

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,760)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,071

Employer's Total Pension Expense/(Income) \$ 344,550

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 73,369	\$ 0
Changes of assumptions	\$ 180,488	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 37,716
Changes in proportionate share	\$ 90,226	\$ 93,943
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,960	\$ 9,870
Total (prior to post-MD contributions)	\$ 379,043	\$ 141,529
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 237,514

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 126,480
2 nd Fiscal Year	7,129
3 rd Fiscal Year	48,324
4 th Fiscal Year	49,617
5 th Fiscal Year	5,964
Thereafter	0
Total	\$ 237,514

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01530665%

Employer's proportionate share at MD 0.01324993%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,318,756

Employer's proportionate share of system NPL/(A) at MD \$ 2,291,921

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,670,307

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,138,401

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 586,125

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (130,194)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,266

Employer's Total Pension Expense/(Income) \$ 465,197

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 126,393	\$ 0
Changes of assumptions	\$ 310,925	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 64,974
Changes in proportionate share	\$ 0	\$ 375,732
Differences between employer contributions and employer's proportionate share of system contributions	\$ 41,121	\$ 2,144
Total (prior to post-MD contributions)	\$ 478,439	\$ 442,850
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 35,589

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 112,995
2 nd Fiscal Year	(73,817)
3 rd Fiscal Year	(5,131)
4 th Fiscal Year	6,480
5 th Fiscal Year	(4,937)
Thereafter	0
Total	\$ 35,589

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02202540%
Employer's proportionate share at MD 0.02407343%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,336,558
Employer's proportionate share of system NPL/(A) at MD \$ 4,164,127

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,668,480
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,068,329

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,064,915
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 80,237
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 79,020

Employer's Total Pension Expense/(Income) \$ 1,224,172

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 229,639	\$ 0
Changes of assumptions	\$ 564,911	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 118,049
Changes in proportionate share	\$ 315,128	\$ 15,707
Differences between employer contributions and employer's proportionate share of system contributions	\$ 182,651	\$ 0
Total (prior to post-MD contributions)	\$ 1,292,329	\$ 133,756
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,158,573

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 551,914
2 nd Fiscal Year	187,066
3 rd Fiscal Year	240,603
4 th Fiscal Year	161,556
5 th Fiscal Year	17,436
Thereafter	0
Total	\$ 1,158,573

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 637

Employer's Total Pension Expense/(Income) \$ 637

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and 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 inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 514
2 nd Fiscal Year	131
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
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 March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02633210%
Employer's proportionate share at MD 0.02236876%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,988,966
Employer's proportionate share of system NPL/(A) at MD \$ 3,869,260

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,196,276
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,921,868

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 989,507
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 157,005
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (215,390)

Employer's Total Pension Expense/(Income) \$ 931,122

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 213,378	\$ 0
Changes of assumptions	\$ 524,909	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 109,690
Changes in proportionate share	\$ 473,551	\$ 377,225
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 613,977
Total (prior to post-MD contributions)	\$ 1,211,838	\$ 1,100,892
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 110,946

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 320,645
2 nd Fiscal Year	(84,395)
3 rd Fiscal Year	(43,510)
4 th Fiscal Year	(58,674)
5 th Fiscal Year	(23,119)
Thereafter	0
Total	\$ 110,946

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 0
Employer's proportionate share of system NPL/(A) at MD	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 0
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 1,128
Employer's Total Pension Expense/(Income)	\$ 1,128

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,345	\$ 0
Total (prior to post-MD contributions)	\$ 1,345	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,345

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 833
2 nd Fiscal Year	309
3 rd Fiscal Year	168
4 th Fiscal Year	35
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,345

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.13998414%
Employer's proportionate share at MD 0.13395434%

Employer's proportionate share of system NPL/(A) at prior MD \$ 21,205,753

Employer's proportionate share of system NPL/(A) at MD \$ 23,170,893

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 37,106,129
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,509,020

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,925,620
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (705,651)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 376,522

Employer's Total Pension Expense/(Income) \$ 5,596,491

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,277,806	\$ 0
Changes of assumptions	\$ 3,143,396	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 656,871
Changes in proportionate share	\$ 0	\$ 1,624,054
Differences between employer contributions and employer's proportionate share of system contributions	\$ 891,528	\$ 4,226
Total (prior to post-MD contributions)	\$ 5,312,730	\$ 2,285,151
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,027,579

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,893,051
2 nd Fiscal Year	41,553
3 rd Fiscal Year	593,550
4 th Fiscal Year	475,119
5 th Fiscal Year	24,306
Thereafter	0
Total	\$ 3,027,579

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.37845635%

Employer's proportionate share at MD 0.37419441%

Employer's proportionate share of system NPL/(A) at prior MD \$ 57,331,152

Employer's proportionate share of system NPL/(A) at MD \$ 64,726,672

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 103,654,021

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 32,149,842

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,552,907

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 57,294
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (208,353)

Employer's Total Pension Expense/(Income) \$ 16,401,848

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,569,485	\$ 0
Changes of assumptions	\$ 8,780,912	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,834,935
Changes in proportionate share	\$ 270,937	\$ 473,042
Differences between employer contributions and employer's proportionate share of system contributions	\$ 231	\$ 814,425
Total (prior to post-MD contributions)	\$ 12,621,565	\$ 3,122,402
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,499,163

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,005,635
2 nd Fiscal Year	367,352
3 rd Fiscal Year	1,697,603
4 th Fiscal Year	1,355,096
5 th Fiscal Year	73,476
Thereafter	0
Total	\$ 9,499,163

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03054015%
Employer's proportionate share at MD	0.02606736%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 4,626,430
Employer's proportionate share of system NPL/(A) at MD	\$ 4,509,029
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,220,810
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,239,642
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,153,119
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 81,961
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (130,760)
Employer's Total Pension Expense/(Income)	\$ 1,104,320

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 248,660	\$ 0
Changes of assumptions	\$ 611,701	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 127,826
Changes in proportionate share	\$ 745,445	\$ 573,226
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,527	\$ 405,448
Total (prior to post-MD contributions)	\$ 1,610,333	\$ 1,106,500
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 503,833

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 408,245
2 nd Fiscal Year	(6,319)
3 rd Fiscal Year	123,787
4 th Fiscal Year	(1,594)
5 th Fiscal Year	(20,286)
Thereafter	0
Total	\$ 503,833

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.38230260%

Employer's proportionate share at MD 0.37949821%

Employer's proportionate share of system NPL/(A) at prior MD \$ 57,913,808

Employer's proportionate share of system NPL/(A) at MD \$ 65,644,102

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 105,123,205

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 32,605,532

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,787,527

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 456,165
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (154,269)

Employer's Total Pension Expense/(Income) \$ 17,089,423

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,620,079	\$ 0
Changes of assumptions	\$ 8,905,371	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,860,944
Changes in proportionate share	\$ 1,366,340	\$ 293,485
Differences between employer contributions and employer's proportionate share of system contributions	\$ 57,816	\$ 705,857
Total (prior to post-MD contributions)	\$ 13,949,606	\$ 2,860,286
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,089,320

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,630,349
2 nd Fiscal Year	880,491
3 rd Fiscal Year	2,052,943
4 th Fiscal Year	1,446,553
5 th Fiscal Year	78,985
Thereafter	0
Total	\$ 11,089,320

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.05154057%

Employer's proportionate share at MD 0.05298946%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,807,717

Employer's proportionate share of system NPL/(A) at MD \$ 9,165,908

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,678,388

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,552,721

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,344,048

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (70,135)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 52,202

Employer's Total Pension Expense/(Income) \$ 2,326,115

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 505,473	\$ 0
Changes of assumptions	\$ 1,243,460	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 259,844
Changes in proportionate share	\$ 207,015	\$ 304,003
Differences between employer contributions and employer's proportionate share of system contributions	\$ 180,891	\$ 9,489
Total (prior to post-MD contributions)	\$ 2,136,839	\$ 573,336
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,563,503

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 857,366
2 nd Fiscal Year	117,373
3 rd Fiscal Year	291,274
4 th Fiscal Year	269,426
5 th Fiscal Year	28,064
Thereafter	0
Total	\$ 1,563,503

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03003081%

Employer's proportionate share at MD 0.02327524%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,549,272

Employer's proportionate share of system NPL/(A) at MD \$ 4,026,059

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,447,376

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,999,750

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,029,606

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (229,697)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (43,154)

Employer's Total Pension Expense/(Income) \$ 756,755

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 222,025	\$ 0
Changes of assumptions	\$ 546,181	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 114,135
Changes in proportionate share	\$ 100,934	\$ 958,715
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,633	\$ 154,510
Total (prior to post-MD contributions)	\$ 877,773	\$ 1,227,360
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (349,587)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 127,019
2 nd Fiscal Year	(209,342)
3 rd Fiscal Year	(145,848)
4 th Fiscal Year	(94,328)
5 th Fiscal Year	(27,087)
Thereafter	0
Total	\$ (349,587)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.81680344%
Employer's proportionate share at MD	0.80727908%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 123,734,963
Employer's proportionate share of system NPL/(A) at MD	\$ 139,639,948
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 223,620,986
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 69,359,388

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 35,710,890
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (1,906,653)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 751,778
Employer's Total Pension Expense/(Income)	\$ 34,556,015

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,700,731	\$ 0
Changes of assumptions	\$ 18,943,752	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,958,651
Changes in proportionate share	\$ 1,421,282	\$ 4,234,814
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,474,425	\$ 30,978
Total (prior to post-MD contributions)	\$ 30,540,190	\$ 8,224,443
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,315,747

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 12,681,039
2 nd Fiscal Year	1,372,164
3 rd Fiscal Year	4,642,539
4 th Fiscal Year	3,394,981
5 th Fiscal Year	225,025
Thereafter	0
Total	\$ 22,315,747

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.31518043%
Employer's proportionate share at MD	0.31149201%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 47,745,684
Employer's proportionate share of system NPL/(A) at MD	\$ 53,880,658
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 86,285,093
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 26,762,610

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 13,779,196
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (698,439)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 417,378
Employer's Total Pension Expense/(Income)	\$ 13,498,135

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,971,359	\$ 0
Changes of assumptions	\$ 7,309,526	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,527,462
Changes in proportionate share	\$ 0	\$ 1,283,102
Differences between employer contributions and employer's proportionate share of system contributions	\$ 729,133	\$ 0
Total (prior to post-MD contributions)	\$ 11,010,018	\$ 2,810,564
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,199,454

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,915,604
2 nd Fiscal Year	406,085
3 rd Fiscal Year	1,557,160
4 th Fiscal Year	1,238,104
5 th Fiscal Year	82,502
Thereafter	0
Total	\$ 8,199,454

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04258651%
Employer's proportionate share at MD	0.03413767%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 6,451,295
Employer's proportionate share of system NPL/(A) at MD	\$ 5,904,999
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 9,456,333
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,933,023
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,510,118
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (147,299)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (123,207)
Employer's Total Pension Expense/(Income)	\$ 1,239,612

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 325,643	\$ 0
Changes of assumptions	\$ 801,081	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 167,401
Changes in proportionate share	\$ 233,200	\$ 911,514
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,427	\$ 344,434
Total (prior to post-MD contributions)	\$ 1,361,351	\$ 1,423,349
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (61,998)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 310,151
2 nd Fiscal Year	(214,282)
3 rd Fiscal Year	(54,677)
4 th Fiscal Year	(70,764)
5 th Fiscal Year	(32,426)
Thereafter	0
Total	\$ (61,998)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.84187808%
Employer's proportionate share at MD	0.78797705%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 127,533,440
Employer's proportionate share of system NPL/(A) at MD	\$ 136,301,159
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 218,274,212
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 67,701,006
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 34,857,044
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 3,736,545
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (3,497,496)
Employer's Total Pension Expense/(Income)	\$ 35,096,093

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,516,607	\$ 0
Changes of assumptions	\$ 18,490,807	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,863,999
Changes in proportionate share	\$ 12,793,285	\$ 5,143,290
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 10,552,321
Total (prior to post-MD contributions)	\$ 38,800,699	\$ 19,559,610
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,241,089

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 13,357,495
2 nd Fiscal Year	1,233,420
3 rd Fiscal Year	3,561,494
4 th Fiscal Year	1,311,666
5 th Fiscal Year	(222,986)
Thereafter	0
Total	\$ 19,241,089

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.09679336%

Employer's proportionate share at MD 0.08711786%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,662,919

Employer's proportionate share of system NPL/(A) at MD \$ 15,069,303

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 24,132,152

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,484,947

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,853,756

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (204,239)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (233,997)

Employer's Total Pension Expense/(Income) \$ 3,415,520

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 831,028	\$ 0
Changes of assumptions	\$ 2,044,323	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 427,199
Changes in proportionate share	\$ 719,180	\$ 1,092,825
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,267	\$ 759,896
Total (prior to post-MD contributions)	\$ 3,599,798	\$ 2,279,920
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,319,878

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,094,107
2 nd Fiscal Year	(94,499)
3 rd Fiscal Year	268,228
4 th Fiscal Year	86,346
5 th Fiscal Year	(34,305)
Thereafter	0
Total	\$ 1,319,878

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.50222617%
Employer's proportionate share at MD 0.49534638%

Employer's proportionate share of system NPL/(A) at prior MD \$ 76,080,650

Employer's proportionate share of system NPL/(A) at MD \$ 85,683,061

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 137,213,820
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 42,558,915

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,912,200
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,534,130)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,051,555

Employer's Total Pension Expense/(Income) \$ 20,429,625

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,725,168	\$ 0
Changes of assumptions	\$ 11,623,885	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,429,028
Changes in proportionate share	\$ 8,902	\$ 5,422,794
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,098,091	\$ 103,368
Total (prior to post-MD contributions)	\$ 18,456,046	\$ 7,955,190
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,500,856

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,576,226
2 nd Fiscal Year	(259,104)
3 rd Fiscal Year	2,168,417
4 th Fiscal Year	1,897,188
5 th Fiscal Year	118,130
Thereafter	0
Total	\$ 10,500,856

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00684238%

Employer's proportionate share at MD 0.00753843%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,036,530

Employer's proportionate share of system NPL/(A) at MD \$ 1,303,968

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,088,189

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 647,683

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 333,471

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (37,779)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,608

Employer's Total Pension Expense/(Income) \$ 314,300

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 71,910	\$ 0
Changes of assumptions	\$ 176,898	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,966
Changes in proportionate share	\$ 179,423	\$ 142,077
Differences between employer contributions and employer's proportionate share of system contributions	\$ 63,113	\$ 2,989
Total (prior to post-MD contributions)	\$ 491,344	\$ 182,032
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 309,312

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 116,700
2 nd Fiscal Year	38,179
3 rd Fiscal Year	91,225
4 th Fiscal Year	57,362
5 th Fiscal Year	5,846
Thereafter	0
Total	\$ 309,312

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03489225%
Employer's proportionate share at MD	0.02984298%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 5,285,716
Employer's proportionate share of system NPL/(A) at MD	\$ 5,162,121
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,266,679
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,564,034
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,320,138
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (49,088)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (257,106)
Employer's Total Pension Expense/(Income)	\$ 1,013,944

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 284,676	\$ 0
Changes of assumptions	\$ 700,301	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 146,341
Changes in proportionate share	\$ 157,407	\$ 580,030
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 717,196
Total (prior to post-MD contributions)	\$ 1,142,384	\$ 1,443,567
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (301,183)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 198,255
2 nd Fiscal Year	(260,771)
3 rd Fiscal Year	(137,267)
4 th Fiscal Year	(74,700)
5 th Fiscal Year	(26,700)
Thereafter	0
Total	\$ (301,183)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.07329552%

Employer's proportionate share at MD 0.07190006%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,103,306

Employer's proportionate share of system NPL/(A) at MD \$ 12,436,988

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,916,734

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,177,472

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,180,579

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (329,033)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 163,603

Employer's Total Pension Expense/(Income) \$ 3,015,149

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 685,863	\$ 0
Changes of assumptions	\$ 1,687,219	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 352,576
Changes in proportionate share	\$ 0	\$ 721,771
Differences between employer contributions and employer's proportionate share of system contributions	\$ 370,129	\$ 0
Total (prior to post-MD contributions)	\$ 2,743,211	\$ 1,074,347
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,668,864

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,023,985
2 nd Fiscal Year	796
3 rd Fiscal Year	338,062
4 th Fiscal Year	287,079
5 th Fiscal Year	18,943
Thereafter	0
Total	\$ 1,668,864

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.07198569%

Employer's proportionate share at MD 0.04690462%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,904,884

Employer's proportionate share of system NPL/(A) at MD \$ 8,113,376

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,992,852

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,029,927

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,074,878

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 577,445
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (479,419)

Employer's Total Pension Expense/(Income) \$ 2,172,904

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 447,429	\$ 0
Changes of assumptions	\$ 1,100,672	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 230,006
Changes in proportionate share	\$ 2,749,034	\$ 2,387,181
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,500,900
Total (prior to post-MD contributions)	\$ 4,297,135	\$ 4,118,087
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 179,048

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 880,352
2 nd Fiscal Year	(35,236)
3 rd Fiscal Year	(86,036)
4 th Fiscal Year	(451,551)
5 th Fiscal Year	(128,481)
Thereafter	0
Total	\$ 179,048

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.55925445%

Employer's proportionate share at MD 0.50429245%

Employer's proportionate share of system NPL/(A) at prior MD \$ 84,719,683

Employer's proportionate share of system NPL/(A) at MD \$ 87,230,517

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 139,691,933

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 43,327,539

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,307,939

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (765,820)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,425,960)

Employer's Total Pension Expense/(Income) \$ 20,116,159

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,810,506	\$ 0
Changes of assumptions	\$ 11,833,815	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,472,897
Changes in proportionate share	\$ 2,167,728	\$ 5,616,653
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,859,361
Total (prior to post-MD contributions)	\$ 18,812,049	\$ 11,948,911
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,863,138

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,405,987
2 nd Fiscal Year	(949,768)
3 rd Fiscal Year	1,094,198
4 th Fiscal Year	491,642
5 th Fiscal Year	(178,920)
Thereafter	0
Total	\$ 6,863,138

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.19207167%

Employer's proportionate share at MD 0.16410485%

Employer's proportionate share of system NPL/(A) at prior MD \$ 29,096,328

Employer's proportionate share of system NPL/(A) at MD \$ 28,386,209

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 45,457,995

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 14,099,476

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,259,361

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 520,866
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,106,146)

Employer's Total Pension Expense/(Income) \$ 6,674,081

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,565,416	\$ 0
Changes of assumptions	\$ 3,850,913	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 804,720
Changes in proportionate share	\$ 3,676,917	\$ 2,760,953
Differences between employer contributions and employer's proportionate share of system contributions	\$ 41,918	\$ 3,690,977
Total (prior to post-MD contributions)	\$ 9,135,164	\$ 7,256,650
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,878,514

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,230,320
2 nd Fiscal Year	(169,328)
3 rd Fiscal Year	225,788
4 th Fiscal Year	(257,549)
5 th Fiscal Year	(150,717)
Thereafter	0
Total	\$ 1,878,514

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.08769781%

Employer's proportionate share at MD 0.08387690%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,285,063

Employer's proportionate share of system NPL/(A) at MD \$ 14,508,695

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,234,388

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,206,492

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,710,388

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 403,679
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (480,889)

Employer's Total Pension Expense/(Income) \$ 3,633,178

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 800,112	\$ 0
Changes of assumptions	\$ 1,968,270	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 411,307
Changes in proportionate share	\$ 1,043,560	\$ 363,669
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,387	\$ 1,365,920
Total (prior to post-MD contributions)	\$ 3,817,329	\$ 2,140,896
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,676,433

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,328,064
2 nd Fiscal Year	(32,895)
3 rd Fiscal Year	257,470
4 th Fiscal Year	142,223
5 th Fiscal Year	(18,430)
Thereafter	0
Total	\$ 1,676,433

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.05615941%
Employer's proportionate share at MD 0.05010472%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,507,411
Employer's proportionate share of system NPL/(A) at MD \$ 8,666,917

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,879,298
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,304,872

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,216,438
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 39,533
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (406,689)

Employer's Total Pension Expense/(Income) \$ 1,849,282

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 477,955	\$ 0
Changes of assumptions	\$ 1,175,766	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 245,698
Changes in proportionate share	\$ 611,739	\$ 725,154
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,571	\$ 1,298,604
Total (prior to post-MD contributions)	\$ 2,273,031	\$ 2,269,456
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,575

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 476,680
2 nd Fiscal Year	(309,962)
3 rd Fiscal Year	(55,596)
4 th Fiscal Year	(67,299)
5 th Fiscal Year	(40,248)
Thereafter	0
Total	\$ 3,575

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03251111%
Employer's proportionate share at MD	0.02999966%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 4,925,005
Employer's proportionate share of system NPL/(A) at MD	\$ 5,189,223
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,310,080
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,577,495
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,327,068
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (197,811)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 1,913
Employer's Total Pension Expense/(Income)	\$ 1,131,170

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 286,170	\$ 0
Changes of assumptions	\$ 703,977	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 147,109
Changes in proportionate share	\$ 9,656	\$ 568,361
Differences between employer contributions and employer's proportionate share of system contributions	\$ 38,128	\$ 44,302
Total (prior to post-MD contributions)	\$ 1,037,931	\$ 759,772
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 278,159

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 292,640
2 nd Fiscal Year	(108,709)
3 rd Fiscal Year	45,019
4 th Fiscal Year	53,160
5 th Fiscal Year	(3,950)
Thereafter	0
Total	\$ 278,159

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01839277%

Employer's proportionate share at MD 0.01694953%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,786,262

Employer's proportionate share of system NPL/(A) at MD \$ 2,931,863

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,695,118

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,456,261

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 749,781

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (164,782)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,873

Employer's Total Pension Expense/(Income) \$ 595,872

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 161,684	\$ 0
Changes of assumptions	\$ 397,741	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 83,115
Changes in proportionate share	\$ 0	\$ 408,601
Differences between employer contributions and employer's proportionate share of system contributions	\$ 41,709	\$ 959
Total (prior to post-MD contributions)	\$ 601,134	\$ 492,675
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 108,459

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 151,811
2 nd Fiscal Year	(78,399)
3 rd Fiscal Year	5,041
4 th Fiscal Year	31,036
5 th Fiscal Year	(1,031)
Thereafter	0
Total	\$ 108,459

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.24852676%
Employer's proportionate share at MD 0.23601836%

Employer's proportionate share of system NPL/(A) at prior MD \$ 37,648,531

Employer's proportionate share of system NPL/(A) at MD \$ 40,825,524

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 65,378,454
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 20,278,104

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,440,535
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (267,081)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (177,813)

Employer's Total Pension Expense/(Income) \$ 9,995,641

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,251,407	\$ 0
Changes of assumptions	\$ 5,538,448	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,157,362
Changes in proportionate share	\$ 334,469	\$ 1,233,895
Differences between employer contributions and employer's proportionate share of system contributions	\$ 214,188	\$ 1,163,797
Total (prior to post-MD contributions)	\$ 8,338,512	\$ 3,555,054
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,783,458

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,494,197
2 nd Fiscal Year	(7,500)
3 rd Fiscal Year	829,266
4 th Fiscal Year	498,172
5 th Fiscal Year	(30,677)
Thereafter	0
Total	\$ 4,783,458

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.27281717%
Employer's proportionate share at MD 0.26017023%

Employer's proportionate share of system NPL/(A) at prior MD \$ 41,328,208

Employer's proportionate share of system NPL/(A) at MD \$ 45,003,219

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 72,068,662
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 22,353,172

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,508,920
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,120,415)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 609,165

Employer's Total Pension Expense/(Income) \$ 10,997,670

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,481,795	\$ 0
Changes of assumptions	\$ 6,105,200	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,275,796
Changes in proportionate share	\$ 559,255	\$ 2,585,727
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,528,536	\$ 23,830
Total (prior to post-MD contributions)	\$ 10,674,786	\$ 3,885,353
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,789,433

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,862,046
2 nd Fiscal Year	439,422
3 rd Fiscal Year	1,469,528
4 th Fiscal Year	972,691
5 th Fiscal Year	45,745
Thereafter	0
Total	\$ 6,789,433

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02721904%
Employer's proportionate share at MD	0.02244527%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 4,123,326
Employer's proportionate share of system NPL/(A) at MD	\$ 3,882,494
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,217,470
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,928,441

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 992,892
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (154,881)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (26,856)
Employer's Total Pension Expense/(Income)	\$ 811,155

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 214,108	\$ 0
Changes of assumptions	\$ 526,705	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 110,065
Changes in proportionate share	\$ 74,357	\$ 566,181
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,200	\$ 88,850
Total (prior to post-MD contributions)	\$ 817,370	\$ 765,096
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 52,274

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 203,690
2 nd Fiscal Year	(89,508)
3 rd Fiscal Year	(17,937)
4 th Fiscal Year	(27,643)
5 th Fiscal Year	(16,328)
Thereafter	0
Total	\$ 52,274

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	1.24558859%
Employer's proportionate share at MD	1.17818269%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 188,690,265
Employer's proportionate share of system NPL/(A) at MD	\$ 203,797,390
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 326,363,437
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 101,226,493

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 52,118,225
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 305,714
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 5,651,280
Employer's Total Pension Expense/(Income)	\$ 58,075,219

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,238,825	\$ 0
Changes of assumptions	\$ 27,647,441	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,777,449
Changes in proportionate share	\$ 7,701,637	\$ 6,942,444
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,113,628	\$ 6,221,227
Total (prior to post-MD contributions)	\$ 49,701,531	\$ 18,941,120
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 30,760,411

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 21,915,901
2 nd Fiscal Year	1,370,222
3 rd Fiscal Year	4,831,134
4 th Fiscal Year	2,751,799
5 th Fiscal Year	(108,645)
Thereafter	0
Total	\$ 30,760,411

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.09207820%

Employer's proportionate share at MD 0.07994184%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,948,634

Employer's proportionate share of system NPL/(A) at MD \$ 13,828,024

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,144,353

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,868,402

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,536,316

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 40,827

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (574,807)

Employer's Total Pension Expense/(Income) \$ 3,002,336

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 762,575	\$ 0
Changes of assumptions	\$ 1,875,929	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 392,010
Changes in proportionate share	\$ 892,330	\$ 1,186,937
Differences between employer contributions and employer's proportionate share of system contributions	\$ 295	\$ 1,578,579
Total (prior to post-MD contributions)	\$ 3,531,129	\$ 3,157,526
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 373,603

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 878,770
2 nd Fiscal Year	(305,469)
3 rd Fiscal Year	(63,944)
4 th Fiscal Year	(80,940)
5 th Fiscal Year	(54,815)
Thereafter	0
Total	\$ 373,603

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.06114413%

Employer's proportionate share at MD 0.06292622%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,262,530

Employer's proportionate share of system NPL/(A) at MD \$ 10,884,729

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,430,928

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,406,463

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,783,612

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (280,041)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 87,059

Employer's Total Pension Expense/(Income) \$ 2,590,630

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 600,261	\$ 0
Changes of assumptions	\$ 1,476,638	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 308,571
Changes in proportionate share	\$ 169,892	\$ 695,007
Differences between employer contributions and employer's proportionate share of system contributions	\$ 313,774	\$ 5,602
Total (prior to post-MD contributions)	\$ 2,560,565	\$ 1,009,180
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,551,385

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 876,363
2 nd Fiscal Year	13,416
3 rd Fiscal Year	309,732
4 th Fiscal Year	318,846
5 th Fiscal Year	33,028
Thereafter	0
Total	\$ 1,551,385

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02121584%

Employer's proportionate share at MD 0.02238777%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,213,920

Employer's proportionate share of system NPL/(A) at MD \$ 3,872,548

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,201,542

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,923,501

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 990,348

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (65,302)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 29,025

Employer's Total Pension Expense/(Income) \$ 954,071

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 213,560	\$ 0
Changes of assumptions	\$ 525,355	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 109,783
Changes in proportionate share	\$ 112,542	\$ 187,571
Differences between employer contributions and employer's proportionate share of system contributions	\$ 94,009	\$ 27,184
Total (prior to post-MD contributions)	\$ 945,466	\$ 324,538
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 620,928

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 339,824
2 nd Fiscal Year	28,514
3 rd Fiscal Year	128,057
4 th Fiscal Year	113,549
5 th Fiscal Year	10,985
Thereafter	0
Total	\$ 620,928

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.26788650%
Employer's proportionate share at MD 0.25825876%

Employer's proportionate share of system NPL/(A) at prior MD \$ 40,581,276

Employer's proportionate share of system NPL/(A) at MD \$ 44,672,581

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 71,539,174
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 22,188,943

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,424,364
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,645,575)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 640,628

Employer's Total Pension Expense/(Income) \$ 10,419,417

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,463,561	\$ 0
Changes of assumptions	\$ 6,060,345	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,266,422
Changes in proportionate share	\$ 0	\$ 3,800,089
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,689,566	\$ 6,219
Total (prior to post-MD contributions)	\$ 10,213,472	\$ 5,072,730
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,140,742

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,300,095
2 nd Fiscal Year	(240,044)
3 rd Fiscal Year	1,054,287
4 th Fiscal Year	967,013
5 th Fiscal Year	59,391
Thereafter	0
Total	\$ 5,140,742

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03629858%

Employer's proportionate share at MD 0.03837569%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,498,757

Employer's proportionate share of system NPL/(A) at MD \$ 6,638,075

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,630,289

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,297,143

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,697,591

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (106,644)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 74,690

Employer's Total Pension Expense/(Income) \$ 1,665,637

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 366,070	\$ 0
Changes of assumptions	\$ 900,531	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 188,183
Changes in proportionate share	\$ 197,696	\$ 304,020
Differences between employer contributions and employer's proportionate share of system contributions	\$ 154,122	\$ 0
Total (prior to post-MD contributions)	\$ 1,618,419	\$ 492,203
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,126,216

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 610,111
2 nd Fiscal Year	62,091
3 rd Fiscal Year	226,457
4 th Fiscal Year	206,222
5 th Fiscal Year	21,334
Thereafter	0
Total	\$ 1,126,216

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.05498179%
Employer's proportionate share at MD 0.05871171%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,329,017

Employer's proportionate share of system NPL/(A) at MD \$ 10,155,720

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,263,484
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,044,362

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,597,178
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (233,937)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 83,731

Employer's Total Pension Expense/(Income) \$ 2,446,972

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 560,058	\$ 0
Changes of assumptions	\$ 1,377,739	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 287,904
Changes in proportionate share	\$ 355,009	\$ 583,587
Differences between employer contributions and employer's proportionate share of system contributions	\$ 239,569	\$ 6,248
Total (prior to post-MD contributions)	\$ 2,532,375	\$ 877,739
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,654,636

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 837,075
2 nd Fiscal Year	81,295
3 rd Fiscal Year	370,406
4 th Fiscal Year	330,662
5 th Fiscal Year	35,199
Thereafter	0
Total	\$ 1,654,636

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00233513%

Employer's proportionate share at MD 0.00203424%

Employer's proportionate share of system NPL/(A) at prior MD \$ 353,741

Employer's proportionate share of system NPL/(A) at MD \$ 351,875

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 563,496

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 174,777

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 89,987

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,378)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,505

Employer's Total Pension Expense/(Income) \$ 77,114

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,405	\$ 0
Changes of assumptions	\$ 47,736	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,975
Changes in proportionate share	\$ 369	\$ 51,031
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,955	\$ 1,756
Total (prior to post-MD contributions)	\$ 77,465	\$ 62,762
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,703

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 20,653
2 nd Fiscal Year	(6,706)
3 rd Fiscal Year	761
4 th Fiscal Year	788
5 th Fiscal Year	(794)
Thereafter	0
Total	\$ 14,703

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01128584%
Employer's proportionate share at MD	0.01138366%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,709,656
Employer's proportionate share of system NPL/(A) at MD	\$ 1,969,101
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,153,340
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 978,055

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 503,569
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (20,231)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 21,587
Employer's Total Pension Expense/(Income)	\$ 504,925

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 108,590	\$ 0
Changes of assumptions	\$ 267,131	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 55,822
Changes in proportionate share	\$ 31,230	\$ 59,478
Differences between employer contributions and employer's proportionate share of system contributions	\$ 50,869	\$ 0
Total (prior to post-MD contributions)	\$ 457,820	\$ 115,300
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 342,520

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 189,041
2 nd Fiscal Year	22,669
3 rd Fiscal Year	71,804
4 th Fiscal Year	54,582
5 th Fiscal Year	4,423
Thereafter	0
Total	\$ 342,520

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00478946%

Employer's proportionate share at MD 0.00309028%

Employer's proportionate share of system NPL/(A) at prior MD \$ 725,540

Employer's proportionate share of system NPL/(A) at MD \$ 534,544

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 856,025

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 265,509

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 136,702

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (28,172)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,880)

Employer's Total Pension Expense/(Income) \$ 95,650

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 29,479	\$ 0
Changes of assumptions	\$ 72,517	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,154
Changes in proportionate share	\$ 134,688	\$ 181,232
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,447	\$ 24,253
Total (prior to post-MD contributions)	\$ 240,131	\$ 220,639
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,492

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 34,300
2 nd Fiscal Year	40
3 rd Fiscal Year	12,061
4 th Fiscal Year	(19,845)
5 th Fiscal Year	(7,065)
Thereafter	0
Total	\$ 19,492

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00303634%
Employer's proportionate share at MD 0.00420208%

Employer's proportionate share of system NPL/(A) at prior MD \$ 459,966

Employer's proportionate share of system NPL/(A) at MD \$ 726,859

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,164,001
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 361,032

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 185,884
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (40,176)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,756

Employer's Total Pension Expense/(Income) \$ 164,464

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 40,084	\$ 0
Changes of assumptions	\$ 98,607	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,606
Changes in proportionate share	\$ 145,399	\$ 249,747
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43,707	\$ 357
Total (prior to post-MD contributions)	\$ 327,797	\$ 270,710
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 57,087

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 53,264
2 nd Fiscal Year	(26,951)
3 rd Fiscal Year	(11,984)
4 th Fiscal Year	35,497
5 th Fiscal Year	7,261
Thereafter	0
Total	\$ 57,087

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00335603%
Employer's proportionate share at MD 0.00209785%

Employer's proportionate share of system NPL/(A) at prior MD \$ 508,394
Employer's proportionate share of system NPL/(A) at MD \$ 362,878

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 581,117
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 180,242

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 92,801
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,543)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,931

Employer's Total Pension Expense/(Income) \$ 65,189

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,012	\$ 0
Changes of assumptions	\$ 49,229	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,287
Changes in proportionate share	\$ 96,286	\$ 256,383
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,421	\$ 8,303
Total (prior to post-MD contributions)	\$ 184,948	\$ 274,973
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (90,025)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,761
2 nd Fiscal Year	(24,777)
3 rd Fiscal Year	(46,020)
4 th Fiscal Year	(25,470)
5 th Fiscal Year	(4,520)
Thereafter	0
Total	\$ (90,025)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00864284%

Employer's proportionate share at MD 0.00742658%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,309,276

Employer's proportionate share of system NPL/(A) at MD \$ 1,284,620

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,057,206

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 638,073

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 328,523

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (47,993)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 23,598

Employer's Total Pension Expense/(Income) \$ 304,128

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 70,843	\$ 0
Changes of assumptions	\$ 174,273	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,418
Changes in proportionate share	\$ 909	\$ 145,323
Differences between employer contributions and employer's proportionate share of system contributions	\$ 66,836	\$ 424
Total (prior to post-MD contributions)	\$ 312,861	\$ 182,165
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 130,696

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 98,216
2 nd Fiscal Year	(1,655)
3 rd Fiscal Year	24,516
4 th Fiscal Year	11,455
5 th Fiscal Year	(1,834)
Thereafter	0
Total	\$ 130,696

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 24	\$ 0
Total (prior to post-MD contributions)	\$ 24	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 24

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 24
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 24

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01017924%

Employer's proportionate share at MD 0.01051197%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,542,021

Employer's proportionate share of system NPL/(A) at MD \$ 1,818,319

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,911,877

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 903,162

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 465,009

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (26,580)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 36,706

Employer's Total Pension Expense/(Income) \$ 475,135

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 100,275	\$ 0
Changes of assumptions	\$ 246,676	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 51,547
Changes in proportionate share	\$ 37,145	\$ 112,743
Differences between employer contributions and employer's proportionate share of system contributions	\$ 87,435	\$ 0
Total (prior to post-MD contributions)	\$ 471,531	\$ 164,290
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 307,241

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 171,386
2 nd Fiscal Year	18,881
3 rd Fiscal Year	55,105
4 th Fiscal Year	55,655
5 th Fiscal Year	6,212
Thereafter	0
Total	\$ 307,241

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 0
Employer's proportionate share of system NPL/(A) at MD	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 0
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (166,499)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (13,163)
Employer's Total Pension Expense/(Income)	\$ (179,662)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 143	\$ 378,661
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 17,917
Total (prior to post-MD contributions)	\$ 143	\$ 396,578
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (396,435)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (180,557)
2 nd Fiscal Year	(167,356)
3 rd Fiscal Year	(48,522)
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (396,435)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00067869%
Employer's proportionate share at MD 0.00072603%

Employer's proportionate share of system NPL/(A) at prior MD \$ 102,813
Employer's proportionate share of system NPL/(A) at MD \$ 125,586

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 201,115
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 62,379

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 32,117
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (719)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,174

Employer's Total Pension Expense/(Income) \$ 32,572

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,926	\$ 0
Changes of assumptions	\$ 17,037	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,560
Changes in proportionate share	\$ 27,206	\$ 34,996
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,568	\$ 1,990
Total (prior to post-MD contributions)	\$ 56,737	\$ 40,546
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,191

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 13,319
2 nd Fiscal Year	1,724
3 rd Fiscal Year	(2,157)
4 th Fiscal Year	2,737
5 th Fiscal Year	568
Thereafter	0
Total	\$ 16,191

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02032857%
Employer's proportionate share at MD	0.02325029%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 3,079,511
Employer's proportionate share of system NPL/(A) at MD	\$ 4,021,743
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,440,465
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,997,606
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,028,503
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 162,734
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 60,156
Employer's Total Pension Expense/(Income)	\$ 1,251,393

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 221,787	\$ 0
Changes of assumptions	\$ 545,595	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 114,012
Changes in proportionate share	\$ 524,312	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 137,260	\$ 0
Total (prior to post-MD contributions)	\$ 1,428,954	\$ 114,012
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,314,942

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 603,196
2 nd Fiscal Year	238,358
3 rd Fiscal Year	270,768
4 th Fiscal Year	181,136
5 th Fiscal Year	21,485
Thereafter	0
Total	\$ 1,314,942

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01303377%

Employer's proportionate share at MD 0.01125107%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,974,444

Employer's proportionate share of system NPL/(A) at MD \$ 1,946,166

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,116,612

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 966,664

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 497,704

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 484

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,871

Employer's Total Pension Expense/(Income) \$ 501,059

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 107,325	\$ 0
Changes of assumptions	\$ 264,020	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 55,172
Changes in proportionate share	\$ 166,254	\$ 190,840
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,777	\$ 37,163
Total (prior to post-MD contributions)	\$ 562,376	\$ 283,175
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 279,201

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 191,833
2 nd Fiscal Year	32,351
3 rd Fiscal Year	55,543
4 th Fiscal Year	5,789
5 th Fiscal Year	(6,314)
Thereafter	0
Total	\$ 279,201

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01251391%

Employer's proportionate share at MD 0.01261911%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,895,693

Employer's proportionate share of system NPL/(A) at MD \$ 2,182,804

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,495,567

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,084,202

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 558,220

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (24,337)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 38,090

Employer's Total Pension Expense/(Income) \$ 571,973

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 120,375	\$ 0
Changes of assumptions	\$ 296,122	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 61,880
Changes in proportionate share	\$ 11,851	\$ 46,840
Differences between employer contributions and employer's proportionate share of system contributions	\$ 91,936	\$ 0
Total (prior to post-MD contributions)	\$ 520,284	\$ 108,720
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 411,564

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 226,254
2 nd Fiscal Year	40,920
3 rd Fiscal Year	76,782
4 th Fiscal Year	61,854
5 th Fiscal Year	5,754
Thereafter	0
Total	\$ 411,564

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04092282%

Employer's proportionate share at MD 0.04557910%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,199,268

Employer's proportionate share of system NPL/(A) at MD \$ 7,884,093

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,625,675

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,916,042

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,016,242

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 196,563

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 157,636

Employer's Total Pension Expense/(Income) \$ 2,370,441

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 434,784	\$ 0
Changes of assumptions	\$ 1,069,567	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 223,506
Changes in proportionate share	\$ 1,876,805	\$ 623,830
Differences between employer contributions and employer's proportionate share of system contributions	\$ 294,563	\$ 3,843
Total (prior to post-MD contributions)	\$ 3,675,719	\$ 851,179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,824,540

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,110,095
2 nd Fiscal Year	706,379
3 rd Fiscal Year	645,268
4 th Fiscal Year	327,762
5 th Fiscal Year	35,036
Thereafter	0
Total	\$ 2,824,540

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01416588%

Employer's proportionate share at MD 0.01060984%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,145,944

Employer's proportionate share of system NPL/(A) at MD \$ 1,835,248

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,938,987

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 911,571

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 469,338

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (89,047)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 58,076

Employer's Total Pension Expense/(Income) \$ 438,367

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 101,209	\$ 0
Changes of assumptions	\$ 248,972	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 52,027
Changes in proportionate share	\$ 189,405	\$ 582,918
Differences between employer contributions and employer's proportionate share of system contributions	\$ 130,376	\$ 17,811
Total (prior to post-MD contributions)	\$ 669,962	\$ 652,756
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,206

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 129,567
2 nd Fiscal Year	(25,235)
3 rd Fiscal Year	(48,404)
4 th Fiscal Year	(29,961)
5 th Fiscal Year	(8,762)
Thereafter	0
Total	\$ 17,206

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00500801%
Employer's proportionate share at MD 0.00512044%

Employer's proportionate share of system NPL/(A) at prior MD \$ 758,648
Employer's proportionate share of system NPL/(A) at MD \$ 885,713

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,418,392
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 439,935

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 226,508
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 34,931
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,058

Employer's Total Pension Expense/(Income) \$ 271,497

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 48,844	\$ 0
Changes of assumptions	\$ 120,157	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,109
Changes in proportionate share	\$ 108,360	\$ 12,545
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,589	\$ 437
Total (prior to post-MD contributions)	\$ 297,950	\$ 38,091
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 259,859

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 127,518
2 nd Fiscal Year	53,331
3 rd Fiscal Year	50,138
4 th Fiscal Year	26,684
5 th Fiscal Year	2,188
Thereafter	0
Total	\$ 259,859

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00967488%

Employer's proportionate share at MD 0.01007838%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,465,617

Employer's proportionate share of system NPL/(A) at MD \$ 1,743,318

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,791,770

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 865,909

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 445,828

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (38,584)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,694

Employer's Total Pension Expense/(Income) \$ 408,938

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 96,139	\$ 0
Changes of assumptions	\$ 236,501	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 49,421
Changes in proportionate share	\$ 38,404	\$ 87,687
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,695	\$ 8,575
Total (prior to post-MD contributions)	\$ 387,739	\$ 145,683
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 242,056

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 134,437
2 nd Fiscal Year	5,356
3 rd Fiscal Year	50,103
4 th Fiscal Year	47,611
5 th Fiscal Year	4,549
Thereafter	0
Total	\$ 242,056

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00386165%

Employer's proportionate share at MD 0.00385634%

Employer's proportionate share of system NPL/(A) at prior MD \$ 584,989

Employer's proportionate share of system NPL/(A) at MD \$ 667,054

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,068,229

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 331,327

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 170,590

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,627)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,365

Employer's Total Pension Expense/(Income) \$ 155,328

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 36,786	\$ 0
Changes of assumptions	\$ 90,494	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,910
Changes in proportionate share	\$ 25,922	\$ 49,120
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,502	\$ 2,574
Total (prior to post-MD contributions)	\$ 170,704	\$ 70,604
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 100,100

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 47,308
2 nd Fiscal Year	6,360
3 rd Fiscal Year	27,903
4 th Fiscal Year	17,437
5 th Fiscal Year	1,091
Thereafter	0
Total	\$ 100,100

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01930887%

Employer's proportionate share at MD 0.01717026%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,925,039

Employer's proportionate share of system NPL/(A) at MD \$ 2,970,044

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,756,262

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,475,226

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 759,546

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (124,815)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,740

Employer's Total Pension Expense/(Income) \$ 657,471

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 163,789	\$ 0
Changes of assumptions	\$ 402,920	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 84,198
Changes in proportionate share	\$ 2,291	\$ 431,879
Differences between employer contributions and employer's proportionate share of system contributions	\$ 76,976	\$ 3,827
Total (prior to post-MD contributions)	\$ 645,976	\$ 519,904
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 126,072

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 183,238
2 nd Fiscal Year	(69,043)
3 rd Fiscal Year	(5,197)
4 th Fiscal Year	20,096
5 th Fiscal Year	(3,021)
Thereafter	0
Total	\$ 126,072

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00887656%
Employer's proportionate share at MD 0.00895228%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,344,682
Employer's proportionate share of system NPL/(A) at MD \$ 1,548,530

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,479,833
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 769,157

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 396,014
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (58,999)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 24,790

Employer's Total Pension Expense/(Income) \$ 361,805

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 85,397	\$ 0
Changes of assumptions	\$ 210,076	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 43,899
Changes in proportionate share	\$ 10,184	\$ 140,808
Differences between employer contributions and employer's proportionate share of system contributions	\$ 81,981	\$ 1,588
Total (prior to post-MD contributions)	\$ 387,638	\$ 186,295
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 201,343

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 112,791
2 nd Fiscal Year	(5,625)
3 rd Fiscal Year	45,244
4 th Fiscal Year	44,610
5 th Fiscal Year	4,323
Thereafter	0
Total	\$ 201,343

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01444559%
Employer's proportionate share at MD	0.01500794%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 2,188,317
Employer's proportionate share of system NPL/(A) at MD	\$ 2,596,014
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,157,286
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,289,444

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 663,893
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (21,754)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 31,428
Employer's Total Pension Expense/(Income)	\$ 673,567

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 143,163	\$ 0
Changes of assumptions	\$ 352,179	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 73,594
Changes in proportionate share	\$ 92,191	\$ 86,584
Differences between employer contributions and employer's proportionate share of system contributions	\$ 102,352	\$ 133
Total (prior to post-MD contributions)	\$ 689,885	\$ 160,311
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 529,574

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 267,406
2 nd Fiscal Year	48,489
3 rd Fiscal Year	116,233
4 th Fiscal Year	88,621
5 th Fiscal Year	8,825
Thereafter	0
Total	\$ 529,574

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01075270%

Employer's proportionate share at MD 0.01169236%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,628,892

Employer's proportionate share of system NPL/(A) at MD \$ 2,022,498

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,238,852

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,004,578

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 517,225

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 21,054
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,696

Employer's Total Pension Expense/(Income) \$ 548,975

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 111,535	\$ 0
Changes of assumptions	\$ 274,375	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 57,336
Changes in proportionate share	\$ 252,247	\$ 99,566
Differences between employer contributions and employer's proportionate share of system contributions	\$ 47,679	\$ 8,808
Total (prior to post-MD contributions)	\$ 685,836	\$ 165,710
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 520,126

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 231,876
2 nd Fiscal Year	70,776
3 rd Fiscal Year	130,071
4 th Fiscal Year	79,848
5 th Fiscal Year	7,554
Thereafter	0
Total	\$ 520,126

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01011599%

Employer's proportionate share at MD 0.00897621%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,532,439

Employer's proportionate share of system NPL/(A) at MD \$ 1,552,669

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,486,462

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 771,213

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 397,073

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (101,159)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,903

Employer's Total Pension Expense/(Income) \$ 303,817

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 85,625	\$ 0
Changes of assumptions	\$ 210,637	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 44,017
Changes in proportionate share	\$ 2,234	\$ 322,312
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,901	\$ 623
Total (prior to post-MD contributions)	\$ 315,397	\$ 366,952
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (51,555)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 62,568
2 nd Fiscal Year	(71,417)
3 rd Fiscal Year	(39,952)
4 th Fiscal Year	(332)
5 th Fiscal Year	(2,422)
Thereafter	0
Total	\$ (51,555)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00770403%

Employer's proportionate share at MD 0.00651530%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,167,059

Employer's proportionate share of system NPL/(A) at MD \$ 1,126,991

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,804,776

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 559,778

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 288,212

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,207)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,248

Employer's Total Pension Expense/(Income) \$ 273,253

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 62,150	\$ 0
Changes of assumptions	\$ 152,889	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 31,949
Changes in proportionate share	\$ 156,479	\$ 190,054
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,966	\$ 12,862
Total (prior to post-MD contributions)	\$ 381,484	\$ 234,865
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 146,619

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 91,413
2 nd Fiscal Year	4,936
3 rd Fiscal Year	45,779
4 th Fiscal Year	8,154
5 th Fiscal Year	(3,664)
Thereafter	0
Total	\$ 146,619

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.14383832%
Employer's proportionate share at MD	0.12382020%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 21,789,611
Employer's proportionate share of system NPL/(A) at MD	\$ 21,417,929
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 34,298,913
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 10,638,320
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 5,477,325
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (400,128)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 368,103
Employer's Total Pension Expense/(Income)	\$ 5,445,300

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,181,136	\$ 0
Changes of assumptions	\$ 2,905,586	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 607,177
Changes in proportionate share	\$ 364,526	\$ 1,976,300
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,322,095	\$ 477,622
Total (prior to post-MD contributions)	\$ 5,773,343	\$ 3,061,099
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,712,244

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,050,583
2 nd Fiscal Year	(4,301)
3 rd Fiscal Year	385,203
4 th Fiscal Year	288,512
5 th Fiscal Year	(7,752)
Thereafter	0
Total	\$ 2,712,244

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00420822%

Employer's proportionate share at MD 0.00025157%

Employer's proportionate share of system NPL/(A) at prior MD \$ 637,490

Employer's proportionate share of system NPL/(A) at MD \$ 43,516

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 69,686

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 21,614

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,128

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (148,453)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,548)

Employer's Total Pension Expense/(Income) \$ (139,873)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,400	\$ 0
Changes of assumptions	\$ 5,903	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,234
Changes in proportionate share	\$ 6,132	\$ 521,169
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,309	\$ 39,494
Total (prior to post-MD contributions)	\$ 24,744	\$ 561,897
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (537,153)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (150,703)
2 nd Fiscal Year	(138,154)
3 rd Fiscal Year	(132,046)
4 th Fiscal Year	(98,229)
5 th Fiscal Year	(18,021)
Thereafter	0
Total	\$ (537,153)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00751174%

Employer's proportionate share at MD 0.00922694%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,137,930

Employer's proportionate share of system NPL/(A) at MD \$ 1,596,040

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,555,916

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 792,755

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 408,164

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,951)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,068

Employer's Total Pension Expense/(Income) \$ 406,281

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 88,017	\$ 0
Changes of assumptions	\$ 216,521	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 45,246
Changes in proportionate share	\$ 163,250	\$ 151,684
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,299	\$ 7,991
Total (prior to post-MD contributions)	\$ 498,087	\$ 204,921
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 293,166

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 152,501
2 nd Fiscal Year	15,082
3 rd Fiscal Year	47,194
4 th Fiscal Year	68,144
5 th Fiscal Year	10,245
Thereafter	0
Total	\$ 293,166

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00449166%
Employer's proportionate share at MD 0.00504309%

Employer's proportionate share of system NPL/(A) at prior MD \$ 680,427
Employer's proportionate share of system NPL/(A) at MD \$ 872,334

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,396,965
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 433,290

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 223,087
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (37,517)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,334

Employer's Total Pension Expense/(Income) \$ 200,904

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 48,107	\$ 0
Changes of assumptions	\$ 118,342	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,730
Changes in proportionate share	\$ 55,301	\$ 116,346
Differences between employer contributions and employer's proportionate share of system contributions	\$ 55,634	\$ 1,564
Total (prior to post-MD contributions)	\$ 277,384	\$ 142,640
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 134,744

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 59,742
2 nd Fiscal Year	52
3 rd Fiscal Year	32,193
4 th Fiscal Year	37,557
5 th Fiscal Year	5,200
Thereafter	0
Total	\$ 134,744

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00368813%

Employer's proportionate share at MD 0.00437901%

Employer's proportionate share of system NPL/(A) at prior MD \$ 558,703

Employer's proportionate share of system NPL/(A) at MD \$ 757,464

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,213,011

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 376,234

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 193,710

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,382)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 43,794

Employer's Total Pension Expense/(Income) \$ 234,122

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,772	\$ 0
Changes of assumptions	\$ 102,759	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,473
Changes in proportionate share	\$ 125,710	\$ 85,496
Differences between employer contributions and employer's proportionate share of system contributions	\$ 81,249	\$ 0
Total (prior to post-MD contributions)	\$ 351,490	\$ 106,969
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 244,521

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 97,561
2 nd Fiscal Year	29,366
3 rd Fiscal Year	64,441
4 th Fiscal Year	47,113
5 th Fiscal Year	6,040
Thereafter	0
Total	\$ 244,521

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.10600728%

Employer's proportionate share at MD 0.11121136%

Employer's proportionate share of system NPL/(A) at prior MD \$ 16,058,707

Employer's proportionate share of system NPL/(A) at MD \$ 19,236,902

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 30,806,192

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,555,000

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,919,559

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 219,488

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 224,311

Employer's Total Pension Expense/(Income) \$ 5,363,358

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,060,858	\$ 0
Changes of assumptions	\$ 2,609,705	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 545,347
Changes in proportionate share	\$ 934,589	\$ 180,708
Differences between employer contributions and employer's proportionate share of system contributions	\$ 547,127	\$ 0
Total (prior to post-MD contributions)	\$ 5,152,279	\$ 726,055
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,426,224

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,255,415
2 nd Fiscal Year	538,339
3 rd Fiscal Year	909,965
4 th Fiscal Year	657,127
5 th Fiscal Year	65,380
Thereafter	0
Total	\$ 4,426,224

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00712293%

Employer's proportionate share at MD 0.00874230%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,079,030

Employer's proportionate share of system NPL/(A) at MD \$ 1,512,209

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,421,668

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 751,116

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 386,725

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (66,273)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,135

Employer's Total Pension Expense/(Income) \$ 331,587

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 83,394	\$ 0
Changes of assumptions	\$ 205,148	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 42,870
Changes in proportionate share	\$ 200,122	\$ 283,450
Differences between employer contributions and employer's proportionate share of system contributions	\$ 59,880	\$ 2,736
Total (prior to post-MD contributions)	\$ 548,544	\$ 329,056
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 219,488

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 101,270
2 nd Fiscal Year	5,506
3 rd Fiscal Year	33,277
4 th Fiscal Year	67,977
5 th Fiscal Year	11,459
Thereafter	0
Total	\$ 219,488

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00893423%

Employer's proportionate share at MD 0.00942527%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,353,418

Employer's proportionate share of system NPL/(A) at MD \$ 1,630,346

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,610,854

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 809,795

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 416,937

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (30,661)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,178

Employer's Total Pension Expense/(Income) \$ 399,454

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 89,909	\$ 0
Changes of assumptions	\$ 221,175	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 46,219
Changes in proportionate share	\$ 67,621	\$ 92,801
Differences between employer contributions and employer's proportionate share of system contributions	\$ 46,426	\$ 1,439
Total (prior to post-MD contributions)	\$ 425,131	\$ 140,459
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 284,672

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 147,124
2 nd Fiscal Year	26,568
3 rd Fiscal Year	54,475
4 th Fiscal Year	50,801
5 th Fiscal Year	5,704
Thereafter	0
Total	\$ 284,672

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00315540%
Employer's proportionate share at MD	0.00304002%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 478,002
Employer's proportionate share of system NPL/(A) at MD	\$ 525,851
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 842,103
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 261,191
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 134,479
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (38,099)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 10,190
Employer's Total Pension Expense/(Income)	\$ 106,570

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 28,999	\$ 0
Changes of assumptions	\$ 71,338	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,907
Changes in proportionate share	\$ 0	\$ 85,918
Differences between employer contributions and employer's proportionate share of system contributions	\$ 36,830	\$ 105
Total (prior to post-MD contributions)	\$ 137,167	\$ 100,930
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 36,237

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 28,611
2 nd Fiscal Year	(9,699)
3 rd Fiscal Year	4,577
4 th Fiscal Year	11,578
5 th Fiscal Year	1,169
Thereafter	0
Total	\$ 36,237

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00712118%

Employer's proportionate share at MD 0.00760697%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,078,765

Employer's proportionate share of system NPL/(A) at MD \$ 1,315,824

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,107,175

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 653,572

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 336,503

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 423
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,763

Employer's Total Pension Expense/(Income) \$ 344,689

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 72,564	\$ 0
Changes of assumptions	\$ 178,506	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 37,302
Changes in proportionate share	\$ 239,492	\$ 143,504
Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,930	\$ 16,751
Total (prior to post-MD contributions)	\$ 520,492	\$ 197,557
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 322,935

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 137,345
2 nd Fiscal Year	33,557
3 rd Fiscal Year	95,881
4 th Fiscal Year	52,235
5 th Fiscal Year	3,917
Thereafter	0
Total	\$ 322,935

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00907703%

Employer's proportionate share at MD 0.00976834%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,375,050

Employer's proportionate share of system NPL/(A) at MD \$ 1,689,689

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,705,887

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 839,271

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 432,113

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (29,692)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,106

Employer's Total Pension Expense/(Income) \$ 418,527

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 93,181	\$ 0
Changes of assumptions	\$ 229,226	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 47,901
Changes in proportionate share	\$ 78,281	\$ 124,914
Differences between employer contributions and employer's proportionate share of system contributions	\$ 45,670	\$ 4,563
Total (prior to post-MD contributions)	\$ 446,358	\$ 177,378
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 268,980

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 144,288
2 nd Fiscal Year	(5,078)
3 rd Fiscal Year	61,890
4 th Fiscal Year	61,109
5 th Fiscal Year	6,771
Thereafter	0
Total	\$ 268,980

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (428,507)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (44,714)

Employer's Total Pension Expense/(Income) \$ (473,221)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 2,438	\$ 982,858
Differences between employer contributions and employer's proportionate share of system contributions	\$ 207	\$ 54,319
Total (prior to post-MD contributions)	\$ 2,645	\$ 1,037,177
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,034,532)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (474,922)
2 nd Fiscal Year	(434,274)
3 rd Fiscal Year	(125,336)
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,034,532)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00414597%
Employer's proportionate share at MD 0.00753758%

Employer's proportionate share of system NPL/(A) at prior MD \$ 628,060
Employer's proportionate share of system NPL/(A) at MD \$ 1,303,821

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,087,953
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 647,610

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 333,433
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 138,763
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 53,010

Employer's Total Pension Expense/(Income) \$ 525,206

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 71,902	\$ 0
Changes of assumptions	\$ 176,878	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,962
Changes in proportionate share	\$ 464,333	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 76,570	\$ 5,312
Total (prior to post-MD contributions)	\$ 789,683	\$ 42,274
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 747,409

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 299,815
2 nd Fiscal Year	171,968
3 rd Fiscal Year	148,213
4 th Fiscal Year	109,961
5 th Fiscal Year	17,452
Thereafter	0
Total	\$ 747,409

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00377839%

Employer's proportionate share at MD 0.00261114%

Employer's proportionate share of system NPL/(A) at prior MD \$ 572,376

Employer's proportionate share of system NPL/(A) at MD \$ 451,665

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 723,301

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 224,343

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 115,507

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (30,950)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (148)

Employer's Total Pension Expense/(Income) \$ 84,409

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,908	\$ 0
Changes of assumptions	\$ 61,273	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,804
Changes in proportionate share	\$ 16,887	\$ 131,099
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,623	\$ 11,681
Total (prior to post-MD contributions)	\$ 110,691	\$ 155,584
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (44,893)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,254
2 nd Fiscal Year	(23,112)
3 rd Fiscal Year	(11,419)
4 th Fiscal Year	(15,952)
5 th Fiscal Year	(4,665)
Thereafter	0
Total	\$ (44,893)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00238164%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 360,787
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (66,189)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,089

Employer's Total Pension Expense/(Income) \$ (50,100)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 22,096	\$ 301,554
Differences between employer contributions and employer's proportionate share of system contributions	\$ 50,969	\$ 2,179
Total (prior to post-MD contributions)	\$ 73,065	\$ 303,733
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (230,668)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (64,418)
2 nd Fiscal Year	(67,563)
3 rd Fiscal Year	(46,500)
4 th Fiscal Year	(43,275)
5 th Fiscal Year	(8,912)
Thereafter	0
Total	\$ (230,668)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01747163%

Employer's proportionate share at MD 0.01606723%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,646,722

Employer's proportionate share of system NPL/(A) at MD \$ 2,779,246

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,450,716

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,380,456

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 710,752

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (31,119)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,825

Employer's Total Pension Expense/(Income) \$ 689,458

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 153,267	\$ 0
Changes of assumptions	\$ 377,036	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 78,789
Changes in proportionate share	\$ 82,862	\$ 201,522
Differences between employer contributions and employer's proportionate share of system contributions	\$ 56,198	\$ 75,905
Total (prior to post-MD contributions)	\$ 669,363	\$ 356,216
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 313,147

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 237,848
2 nd Fiscal Year	(2,981)
3 rd Fiscal Year	59,436
4 th Fiscal Year	23,718
5 th Fiscal Year	(4,873)
Thereafter	0
Total	\$ 313,147

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02091890%

Employer's proportionate share at MD 0.02062901%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,168,938

Employer's proportionate share of system NPL/(A) at MD \$ 3,568,325

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,714,355

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,772,393

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 912,547

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (46,555)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,382

Employer's Total Pension Expense/(Income) \$ 888,374

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 196,783	\$ 0
Changes of assumptions	\$ 484,084	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 101,158
Changes in proportionate share	\$ 4,458	\$ 168,376
Differences between employer contributions and employer's proportionate share of system contributions	\$ 45,205	\$ 7,503
Total (prior to post-MD contributions)	\$ 730,530	\$ 277,037
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 453,493

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 308,660
2 nd Fiscal Year	(3,225)
3 rd Fiscal Year	70,670
4 th Fiscal Year	72,681
5 th Fiscal Year	4,705
Thereafter	0
Total	\$ 453,493

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00988465%

Employer's proportionate share at MD 0.00946223%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,497,394

Employer's proportionate share of system NPL/(A) at MD \$ 1,636,739

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,621,093

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 812,971

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 418,572

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,116)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,696

Employer's Total Pension Expense/(Income) \$ 430,152

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 90,261	\$ 0
Changes of assumptions	\$ 222,042	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 46,400
Changes in proportionate share	\$ 20,915	\$ 83,907
Differences between employer contributions and employer's proportionate share of system contributions	\$ 42,615	\$ 0
Total (prior to post-MD contributions)	\$ 375,833	\$ 130,307
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 245,526

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 166,019
2 nd Fiscal Year	10,684
3 rd Fiscal Year	35,237
4 th Fiscal Year	31,859
5 th Fiscal Year	1,728
Thereafter	0
Total	\$ 245,526

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00864980%
Employer's proportionate share at MD	0.00782512%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,310,331
Employer's proportionate share of system NPL/(A) at MD	\$ 1,353,558
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,167,604
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 672,315
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 346,153
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (56,158)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 30,640
Employer's Total Pension Expense/(Income)	\$ 320,635

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 74,645	\$ 0
Changes of assumptions	\$ 183,626	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 38,372
Changes in proportionate share	\$ 22,025	\$ 247,901
Differences between employer contributions and employer's proportionate share of system contributions	\$ 80,746	\$ 1,992
Total (prior to post-MD contributions)	\$ 361,042	\$ 288,265
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 72,777

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 99,461
2 nd Fiscal Year	(34,470)
3 rd Fiscal Year	(9,053)
4 th Fiscal Year	16,178
5 th Fiscal Year	661
Thereafter	0
Total	\$ 72,777

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00466302%

Employer's proportionate share at MD 0.00470571%

Employer's proportionate share of system NPL/(A) at prior MD \$ 706,386

Employer's proportionate share of system NPL/(A) at MD \$ 813,975

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,303,509

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 404,303

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 208,162

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 22,303

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,196

Employer's Total Pension Expense/(Income) \$ 244,661

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 44,888	\$ 0
Changes of assumptions	\$ 110,425	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,075
Changes in proportionate share	\$ 51,730	\$ 23,964
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,250	\$ 0
Total (prior to post-MD contributions)	\$ 230,293	\$ 47,039
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 183,254

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 110,099
2 nd Fiscal Year	24,500
3 rd Fiscal Year	25,446
4 th Fiscal Year	21,222
5 th Fiscal Year	1,987
Thereafter	0
Total	\$ 183,254

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00880281%
Employer's proportionate share at MD 0.00103559%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,333,510
Employer's proportionate share of system NPL/(A) at MD \$ 179,132

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 286,864
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 88,975

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 45,810
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (183,410)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 36,470

Employer's Total Pension Expense/(Income) \$ (101,130)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,879	\$ 0
Changes of assumptions	\$ 24,301	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,078
Changes in proportionate share	\$ 52,218	\$ 806,526
Differences between employer contributions and employer's proportionate share of system contributions	\$ 133,825	\$ 1,291
Total (prior to post-MD contributions)	\$ 220,223	\$ 812,895
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (592,672)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (137,037)
2 nd Fiscal Year	(137,132)
3 rd Fiscal Year	(142,389)
4 th Fiscal Year	(146,477)
5 th Fiscal Year	(29,637)
Thereafter	0
Total	\$ (592,672)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (123,699)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,569)

Employer's Total Pension Expense/(Income) \$ (128,268)

	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	\$ 7,622	\$ 374,646
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,038	\$ 17,857
Total (prior to post-MD contributions)	\$ 10,660	\$ 392,503
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (381,843)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (124,252)
2 nd Fiscal Year	(127,204)
3 rd Fiscal Year	(110,046)
4 th Fiscal Year	(20,341)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (381,843)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01094603%
Employer's proportionate share at MD	0.00862053%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,658,179
Employer's proportionate share of system NPL/(A) at MD	\$ 1,491,145
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,387,937
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 740,654

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 381,339
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 9,963
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 25,091
Employer's Total Pension Expense/(Income)	\$ 416,393

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 82,232	\$ 0
Changes of assumptions	\$ 202,291	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 42,272
Changes in proportionate share	\$ 173,192	\$ 230,204
Differences between employer contributions and employer's proportionate share of system contributions	\$ 33,878	\$ 7,556
Total (prior to post-MD contributions)	\$ 491,593	\$ 280,032
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 211,561

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 164,879
2 nd Fiscal Year	29,646
3 rd Fiscal Year	33,111
4 th Fiscal Year	(8,668)
5 th Fiscal Year	(7,407)
Thereafter	0
Total	\$ 211,561

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02051755%

Employer's proportionate share at MD 0.02221580%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,108,139

Employer's proportionate share of system NPL/(A) at MD \$ 3,842,801

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,153,905

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,908,726

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 982,741

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,133)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 62,122

Employer's Total Pension Expense/(Income) \$ 1,041,730

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 211,919	\$ 0
Changes of assumptions	\$ 521,320	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 108,940
Changes in proportionate share	\$ 193,192	\$ 106,248
Differences between employer contributions and employer's proportionate share of system contributions	\$ 172,006	\$ 0
Total (prior to post-MD contributions)	\$ 1,098,437	\$ 215,188
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 883,249

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 428,143
2 nd Fiscal Year	95,553
3 rd Fiscal Year	189,791
4 th Fiscal Year	152,222
5 th Fiscal Year	17,541
Thereafter	0
Total	\$ 883,249

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01775859%

Employer's proportionate share at MD 0.01962406%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,690,192

Employer's proportionate share of system NPL/(A) at MD \$ 3,394,492

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,435,978

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,686,050

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 868,092

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 123,183

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 53,108

Employer's Total Pension Expense/(Income) \$ 1,044,383

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 187,196	\$ 0
Changes of assumptions	\$ 460,502	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 96,230
Changes in proportionate share	\$ 510,257	\$ 70,373
Differences between employer contributions and employer's proportionate share of system contributions	\$ 125,747	\$ 0
Total (prior to post-MD contributions)	\$ 1,283,702	\$ 166,603
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,117,099

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 484,183
2 nd Fiscal Year	210,349
3 rd Fiscal Year	256,176
4 th Fiscal Year	150,276
5 th Fiscal Year	16,114
Thereafter	0
Total	\$ 1,117,099

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00495960%

Employer's proportionate share at MD 0.00666488%

Employer's proportionate share of system NPL/(A) at prior MD \$ 751,314

Employer's proportionate share of system NPL/(A) at MD \$ 1,152,865

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,846,210

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 572,630

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 294,828

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 70,980

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 35,812

Employer's Total Pension Expense/(Income) \$ 401,620

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 63,577	\$ 0
Changes of assumptions	\$ 156,399	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,683
Changes in proportionate share	\$ 269,311	\$ 8,748
Differences between employer contributions and employer's proportionate share of system contributions	\$ 114,278	\$ 0
Total (prior to post-MD contributions)	\$ 603,565	\$ 41,431
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 562,134

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 216,858
2 nd Fiscal Year	119,090
3 rd Fiscal Year	125,054
4 th Fiscal Year	88,154
5 th Fiscal Year	12,978
Thereafter	0
Total	\$ 562,134

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04474518%
Employer's proportionate share at MD	0.04731964%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 6,778,305
Employer's proportionate share of system NPL/(A) at MD	\$ 8,185,164
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 13,107,815
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,065,584
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,093,237
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 203,709
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 170,386
Employer's Total Pension Expense/(Income)	\$ 2,467,332

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 451,388	\$ 0
Changes of assumptions	\$ 1,110,411	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 232,041
Changes in proportionate share	\$ 478,638	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 410,700	\$ 0
Total (prior to post-MD contributions)	\$ 2,451,137	\$ 232,041
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,219,096

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,123,866
2 nd Fiscal Year	340,769
3 rd Fiscal Year	416,674
4 th Fiscal Year	303,978
5 th Fiscal Year	33,808
Thereafter	0
Total	\$ 2,219,096

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 0
Employer's proportionate share of system NPL/(A) at MD	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 0
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (1,278)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 41
Employer's Total Pension Expense/(Income)	\$ (1,237)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 6,439	\$ 14,338
Differences between employer contributions and employer's proportionate share of system contributions	\$ 286	\$ 948
Total (prior to post-MD contributions)	\$ 6,725	\$ 15,286
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,561)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,722)
2 nd Fiscal Year	(4,967)
3 rd Fiscal Year	(1,872)
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,561)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03110195%

Employer's proportionate share at MD 0.03440282%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,711,536

Employer's proportionate share of system NPL/(A) at MD \$ 5,950,864

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,529,781

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,955,804

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,521,847

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,671
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 90,231

Employer's Total Pension Expense/(Income) \$ 1,624,749

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 328,173	\$ 0
Changes of assumptions	\$ 807,303	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 168,701
Changes in proportionate share	\$ 322,323	\$ 187,124
Differences between employer contributions and employer's proportionate share of system contributions	\$ 235,328	\$ 0
Total (prior to post-MD contributions)	\$ 1,693,127	\$ 355,825
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,337,302

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 654,643
2 nd Fiscal Year	127,898
3 rd Fiscal Year	281,273
4 th Fiscal Year	243,859
5 th Fiscal Year	29,628
Thereafter	0
Total	\$ 1,337,302

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00765009%

Employer's proportionate share at MD 0.00862313%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,158,888

Employer's proportionate share of system NPL/(A) at MD \$ 1,491,595

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,388,657

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 740,878

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 381,454

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,168

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 23,688

Employer's Total Pension Expense/(Income) \$ 412,310

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 82,257	\$ 0
Changes of assumptions	\$ 202,352	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 42,285
Changes in proportionate share	\$ 95,543	\$ 42,710
Differences between employer contributions and employer's proportionate share of system contributions	\$ 54,156	\$ 0
Total (prior to post-MD contributions)	\$ 434,308	\$ 84,995
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 349,313

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 167,265
2 nd Fiscal Year	42,178
3 rd Fiscal Year	72,728
4 th Fiscal Year	59,894
5 th Fiscal Year	7,248
Thereafter	0
Total	\$ 349,313

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01338530%

Employer's proportionate share at MD 0.01039057%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,027,697

Employer's proportionate share of system NPL/(A) at MD \$ 1,797,320

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,878,248

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 892,732

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 459,638

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 91,166
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 30,118

Employer's Total Pension Expense/(Income) \$ 580,922

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 99,117	\$ 0
Changes of assumptions	\$ 243,827	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 50,952
Changes in proportionate share	\$ 576,637	\$ 330,766
Differences between employer contributions and employer's proportionate share of system contributions	\$ 77,465	\$ 9,195
Total (prior to post-MD contributions)	\$ 997,046	\$ 390,913
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 606,133

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 296,615
2 nd Fiscal Year	139,071
3 rd Fiscal Year	170,248
4 th Fiscal Year	10,901
5 th Fiscal Year	(10,703)
Thereafter	0
Total	\$ 606,133

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00013402%
Employer's proportionate share at MD 0.00016779%

Employer's proportionate share of system NPL/(A) at prior MD \$ 20,302

Employer's proportionate share of system NPL/(A) at MD \$ 29,024

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 46,479
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 14,416

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,422
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,941)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (195)

Employer's Total Pension Expense/(Income) \$ 3,286

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,601	\$ 0
Changes of assumptions	\$ 3,937	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 823
Changes in proportionate share	\$ 3,215	\$ 10,239
Differences between employer contributions and employer's proportionate share of system contributions	\$ 718	\$ 346
Total (prior to post-MD contributions)	\$ 9,471	\$ 11,408
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,937)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (994)
2 nd Fiscal Year	(2,220)
3 rd Fiscal Year	(117)
4 th Fiscal Year	1,192
5 th Fiscal Year	202
Thereafter	0
Total	\$ (1,937)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00109238%
Employer's proportionate share at MD 0.00109741%

Employer's proportionate share of system NPL/(A) at prior MD \$ 165,481
Employer's proportionate share of system NPL/(A) at MD \$ 189,826

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 303,989
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 94,287

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 48,545
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,060)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 493

Employer's Total Pension Expense/(Income) \$ 41,978

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,468	\$ 0
Changes of assumptions	\$ 25,752	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,381
Changes in proportionate share	\$ 724	\$ 13,706
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,698	\$ 1,909
Total (prior to post-MD contributions)	\$ 39,642	\$ 20,996
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 18,646

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,428
2 nd Fiscal Year	(1,461)
3 rd Fiscal Year	4,275
4 th Fiscal Year	4,122
5 th Fiscal Year	282
Thereafter	0
Total	\$ 18,646

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (310,595)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (49,354)

Employer's Total Pension Expense/(Income) \$ (359,949)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 585	\$ 600,508
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 39,843
Total (prior to post-MD contributions)	\$ 585	\$ 640,351
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (639,766)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (345,033)
2 nd Fiscal Year	(236,285)
3 rd Fiscal Year	(58,448)
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (639,766)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00427264%

Employer's proportionate share at MD 0.00463289%

Employer's proportionate share of system NPL/(A) at prior MD \$ 647,249

Employer's proportionate share of system NPL/(A) at MD \$ 801,379

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,283,337

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 398,046

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 204,941

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,835)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,231

Employer's Total Pension Expense/(Income) \$ 198,337

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 44,194	\$ 0
Changes of assumptions	\$ 108,716	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,718
Changes in proportionate share	\$ 133,978	\$ 82,544
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,782	\$ 2,606
Total (prior to post-MD contributions)	\$ 307,670	\$ 107,868
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 199,802

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 70,265
2 nd Fiscal Year	43,082
3 rd Fiscal Year	53,028
4 th Fiscal Year	30,229
5 th Fiscal Year	3,197
Thereafter	0
Total	\$ 199,802

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00980668%

Employer's proportionate share at MD 0.00897366%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,485,583

Employer's proportionate share of system NPL/(A) at MD \$ 1,552,228

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,485,756

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 770,994

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 396,960

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,291
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 21,875

Employer's Total Pension Expense/(Income) \$ 431,126

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 85,601	\$ 0
Changes of assumptions	\$ 210,577	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 44,004
Changes in proportionate share	\$ 268,119	\$ 219,827
Differences between employer contributions and employer's proportionate share of system contributions	\$ 69,234	\$ 1,390
Total (prior to post-MD contributions)	\$ 633,531	\$ 265,221
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 368,310

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 180,509
2 nd Fiscal Year	40,941
3 rd Fiscal Year	103,590
4 th Fiscal Year	42,781
5 th Fiscal Year	488
Thereafter	0
Total	\$ 368,310

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03775426%
Employer's proportionate share at MD	0.00246378%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 5,719,273
Employer's proportionate share of system NPL/(A) at MD	\$ 426,175
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 682,481
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 211,682
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 108,988
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (829,056)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 106,281
Employer's Total Pension Expense/(Income)	\$ (613,787)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,502	\$ 0
Changes of assumptions	\$ 57,815	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,082
Changes in proportionate share	\$ 118,424	\$ 3,584,267
Differences between employer contributions and employer's proportionate share of system contributions	\$ 518,456	\$ 151,348
Total (prior to post-MD contributions)	\$ 718,197	\$ 3,747,697
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,029,500)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (720,379)
2 nd Fiscal Year	(778,909)
3 rd Fiscal Year	(714,723)
4 th Fiscal Year	(679,046)
5 th Fiscal Year	(136,441)
Thereafter	0
Total	\$ (3,029,500)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00690835%

Employer's proportionate share at MD 0.00692986%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,046,524

Employer's proportionate share of system NPL/(A) at MD \$ 1,198,700

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,919,611

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 595,396

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 306,550

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 49,987

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,264

Employer's Total Pension Expense/(Income) \$ 376,801

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 66,105	\$ 0
Changes of assumptions	\$ 162,617	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 33,982
Changes in proportionate share	\$ 170,300	\$ 15,581
Differences between employer contributions and employer's proportionate share of system contributions	\$ 50,074	\$ 472
Total (prior to post-MD contributions)	\$ 449,096	\$ 50,035
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 399,061

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 177,943
2 nd Fiscal Year	77,654
3 rd Fiscal Year	97,068
4 th Fiscal Year	43,533
5 th Fiscal Year	2,863
Thereafter	0
Total	\$ 399,061

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00783401%

Employer's proportionate share at MD 0.00899408%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,186,749

Employer's proportionate share of system NPL/(A) at MD \$ 1,555,760

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,491,412

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 772,749

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 397,863

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 31,084
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,431)

Employer's Total Pension Expense/(Income) \$ 412,516

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 85,796	\$ 0
Changes of assumptions	\$ 211,057	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 44,104
Changes in proportionate share	\$ 153,259	\$ 32,680
Differences between employer contributions and employer's proportionate share of system contributions	\$ 40,378	\$ 127,705
Total (prior to post-MD contributions)	\$ 490,490	\$ 204,489
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 286,001

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 159,915
2 nd Fiscal Year	23,471
3 rd Fiscal Year	61,901
4 th Fiscal Year	38,623
5 th Fiscal Year	2,090
Thereafter	0
Total	\$ 286,001

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01052659%
Employer's proportionate share at MD 0.01006922%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,594,640

Employer's proportionate share of system NPL/(A) at MD \$ 1,741,734

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,789,232
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 865,122

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 445,423
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,942)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 27,524

Employer's Total Pension Expense/(Income) \$ 454,005

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 96,051	\$ 0
Changes of assumptions	\$ 236,286	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 49,376
Changes in proportionate share	\$ 40,013	\$ 76,041
Differences between employer contributions and employer's proportionate share of system contributions	\$ 64,350	\$ 0
Total (prior to post-MD contributions)	\$ 436,700	\$ 125,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 311,283

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 176,362
2 nd Fiscal Year	30,580
3 rd Fiscal Year	64,266
4 th Fiscal Year	38,440
5 th Fiscal Year	1,634
Thereafter	0
Total	\$ 311,283

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (39,431)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,954)

Employer's Total Pension Expense/(Income) \$ (49,385)

	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	\$ 20,094
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 321
Total (prior to post-MD contributions)	\$ 0	\$ 20,415
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,415)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (18,974)
2 nd Fiscal Year	(1,441)
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (20,415)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00605471%
Employer's proportionate share at MD 0.00573934%

Employer's proportionate share of system NPL/(A) at prior MD \$ 917,209
Employer's proportionate share of system NPL/(A) at MD \$ 992,768

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,589,830
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 493,110

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 253,886
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 35,477
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,786

Employer's Total Pension Expense/(Income) \$ 305,149

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 54,748	\$ 0
Changes of assumptions	\$ 134,680	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 28,144
Changes in proportionate share	\$ 139,829	\$ 45,693
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,858	\$ 297
Total (prior to post-MD contributions)	\$ 364,115	\$ 74,134
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 289,981

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 142,374
2 nd Fiscal Year	59,671
3 rd Fiscal Year	61,538
4 th Fiscal Year	25,437
5 th Fiscal Year	961
Thereafter	0
Total	\$ 289,981

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04051939%

Employer's proportionate share at MD 0.05826418%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,138,154

Employer's proportionate share of system NPL/(A) at MD \$ 10,078,308

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,139,516

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,005,912

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,577,381

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 749,807
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 278,173

Employer's Total Pension Expense/(Income) \$ 3,605,361

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 555,789	\$ 0
Changes of assumptions	\$ 1,367,237	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 285,710
Changes in proportionate share	\$ 2,535,047	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 826,509	\$ 0
Total (prior to post-MD contributions)	\$ 5,284,582	\$ 285,710
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,998,872

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,972,199
2 nd Fiscal Year	1,018,842
3 rd Fiscal Year	1,096,026
4 th Fiscal Year	794,021
5 th Fiscal Year	117,785
Thereafter	0
Total	\$ 4,998,872

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01264728%

Employer's proportionate share at MD 0.01163892%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,915,896

Employer's proportionate share of system NPL/(A) at MD \$ 2,013,254

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,224,048

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 999,987

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 514,861

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (105,487)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 23,058

Employer's Total Pension Expense/(Income) \$ 432,432

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 111,025	\$ 0
Changes of assumptions	\$ 273,121	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 57,074
Changes in proportionate share	\$ 4,449	\$ 227,735
Differences between employer contributions and employer's proportionate share of system contributions	\$ 61,724	\$ 1,971
Total (prior to post-MD contributions)	\$ 450,319	\$ 286,780
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 163,539

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 107,584
2 nd Fiscal Year	(18,543)
3 rd Fiscal Year	44,645
4 th Fiscal Year	30,167
5 th Fiscal Year	(313)
Thereafter	0
Total	\$ 163,539

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00510859%
Employer's proportionate share at MD	0.00415562%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 773,884
Employer's proportionate share of system NPL/(A) at MD	\$ 718,823
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,151,131
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 357,040
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 183,828
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (30,030)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 25,290
Employer's Total Pension Expense/(Income)	\$ 179,088

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 39,641	\$ 0
Changes of assumptions	\$ 97,517	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,378
Changes in proportionate share	\$ 24,326	\$ 146,744
Differences between employer contributions and employer's proportionate share of system contributions	\$ 59,080	\$ 0
Total (prior to post-MD contributions)	\$ 220,564	\$ 167,122
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 53,442

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 61,973
2 nd Fiscal Year	(13,571)
3 rd Fiscal Year	2,683
4 th Fiscal Year	3,722
5 th Fiscal Year	(1,366)
Thereafter	0
Total	\$ 53,442

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01153220%

Employer's proportionate share at MD 0.01034502%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,746,976

Employer's proportionate share of system NPL/(A) at MD \$ 1,789,441

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,865,631

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 888,818

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 457,623

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,919

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 24,608

Employer's Total Pension Expense/(Income) \$ 502,150

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 98,682	\$ 0
Changes of assumptions	\$ 242,758	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 50,729
Changes in proportionate share	\$ 119,057	\$ 127,848
Differences between employer contributions and employer's proportionate share of system contributions	\$ 40,446	\$ 0
Total (prior to post-MD contributions)	\$ 500,943	\$ 178,577
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 322,366

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 212,316
2 nd Fiscal Year	51,113
3 rd Fiscal Year	44,470
4 th Fiscal Year	16,628
5 th Fiscal Year	(2,160)
Thereafter	0
Total	\$ 322,366

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01235834%

Employer's proportionate share at MD 0.01013732%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,872,126

Employer's proportionate share of system NPL/(A) at MD \$ 1,753,514

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,808,096

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 870,973

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 448,436

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,960

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 33,898

Employer's Total Pension Expense/(Income) \$ 494,294

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 96,701	\$ 0
Changes of assumptions	\$ 237,884	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 49,710
Changes in proportionate share	\$ 217,044	\$ 229,188
Differences between employer contributions and employer's proportionate share of system contributions	\$ 87,293	\$ 67
Total (prior to post-MD contributions)	\$ 638,922	\$ 278,965
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 359,957

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 215,434
2 nd Fiscal Year	67,530
3 rd Fiscal Year	69,603
4 th Fiscal Year	12,006
5 th Fiscal Year	(4,616)
Thereafter	0
Total	\$ 359,957

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01669818%

Employer's proportionate share at MD 0.01820854%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,529,554

Employer's proportionate share of system NPL/(A) at MD \$ 3,149,641

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,043,871

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,564,432

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 805,475

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 60,492
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 57,419

Employer's Total Pension Expense/(Income) \$ 923,386

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 173,693	\$ 0
Changes of assumptions	\$ 427,285	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 89,289
Changes in proportionate share	\$ 184,866	\$ 58,808
Differences between employer contributions and employer's proportionate share of system contributions	\$ 120,985	\$ 0
Total (prior to post-MD contributions)	\$ 906,829	\$ 148,097
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 758,732

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 398,634
2 nd Fiscal Year	89,048
3 rd Fiscal Year	136,592
4 th Fiscal Year	119,932
5 th Fiscal Year	14,526
Thereafter	0
Total	\$ 758,732

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (85,012)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,521)

Employer's Total Pension Expense/(Income) \$ (88,533)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 3,227	\$ 277,115
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,486	\$ 14,310
Total (prior to post-MD contributions)	\$ 4,713	\$ 291,425
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (286,712)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (91,895)
2 nd Fiscal Year	(95,006)
3 rd Fiscal Year	(84,016)
4 th Fiscal Year	(15,795)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (286,712)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01190185%

Employer's proportionate share at MD 0.01251092%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,802,974

Employer's proportionate share of system NPL/(A) at MD \$ 2,164,090

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,465,597

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,074,907

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 553,434

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,064)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,863

Employer's Total Pension Expense/(Income) \$ 563,233

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 119,343	\$ 0
Changes of assumptions	\$ 293,583	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 61,350
Changes in proportionate share	\$ 126,079	\$ 128,909
Differences between employer contributions and employer's proportionate share of system contributions	\$ 36,955	\$ 5,219
Total (prior to post-MD contributions)	\$ 575,960	\$ 195,478
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 380,482

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 202,782
2 nd Fiscal Year	12,201
3 rd Fiscal Year	88,879
4 th Fiscal Year	70,196
5 th Fiscal Year	6,425
Thereafter	0
Total	\$ 380,482

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00805101%
Employer's proportionate share at MD 0.00556125%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,219,622
Employer's proportionate share of system NPL/(A) at MD \$ 961,963

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,540,498
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 477,809

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 246,008
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22,088)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,188

Employer's Total Pension Expense/(Income) \$ 241,108

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 53,049	\$ 0
Changes of assumptions	\$ 130,501	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 27,271
Changes in proportionate share	\$ 64,209	\$ 236,972
Differences between employer contributions and employer's proportionate share of system contributions	\$ 48,072	\$ 2,373
Total (prior to post-MD contributions)	\$ 295,831	\$ 266,616
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 29,215

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 80,694
2 nd Fiscal Year	(13,388)
3 rd Fiscal Year	(8,357)
4 th Fiscal Year	(22,167)
5 th Fiscal Year	(7,566)
Thereafter	0
Total	\$ 29,215

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00254644%
Employer's proportionate share at MD	0.00211271%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 385,752
Employer's proportionate share of system NPL/(A) at MD	\$ 365,448
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 585,233
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 181,519

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 93,458
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 3,969
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 4,817
Employer's Total Pension Expense/(Income)	\$ 102,244

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,153	\$ 0
Changes of assumptions	\$ 49,577	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,360
Changes in proportionate share	\$ 48,552	\$ 43,658
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,224	\$ 0
Total (prior to post-MD contributions)	\$ 129,506	\$ 54,018
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 75,488

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 44,436
2 nd Fiscal Year	13,262
3 rd Fiscal Year	16,553
4 th Fiscal Year	2,392
5 th Fiscal Year	(1,155)
Thereafter	0
Total	\$ 75,488

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00457125%
Employer's proportionate share at MD 0.00727380%

Employer's proportionate share of system NPL/(A) at prior MD \$ 692,484
Employer's proportionate share of system NPL/(A) at MD \$ 1,258,193

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,014,885
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 624,947

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 321,765
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 79,987
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 25,534

Employer's Total Pension Expense/(Income) \$ 427,286

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 69,386	\$ 0
Changes of assumptions	\$ 170,688	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 35,668
Changes in proportionate share	\$ 323,746	\$ 99,736
Differences between employer contributions and employer's proportionate share of system contributions	\$ 52,778	\$ 0
Total (prior to post-MD contributions)	\$ 616,598	\$ 135,404
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 481,194

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 214,431
2 nd Fiscal Year	76,937
3 rd Fiscal Year	84,111
4 th Fiscal Year	90,585
5 th Fiscal Year	15,129
Thereafter	0
Total	\$ 481,194

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01019746%

Employer's proportionate share at MD 0.00993234%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,544,781

Employer's proportionate share of system NPL/(A) at MD \$ 1,718,057

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,751,316

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 853,362

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 439,368

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 56,581
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 39,639

Employer's Total Pension Expense/(Income) \$ 535,588

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 94,746	\$ 0
Changes of assumptions	\$ 233,074	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 48,705
Changes in proportionate share	\$ 145,239	\$ 45,329
Differences between employer contributions and employer's proportionate share of system contributions	\$ 85,124	\$ 0
Total (prior to post-MD contributions)	\$ 558,183	\$ 94,034
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 464,149

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 237,950
2 nd Fiscal Year	83,116
3 rd Fiscal Year	91,780
4 th Fiscal Year	48,047
5 th Fiscal Year	3,256
Thereafter	0
Total	\$ 464,149

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01038425%
Employer's proportionate share at MD	0.01217885%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,573,077
Employer's proportionate share of system NPL/(A) at MD	\$ 2,106,649
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,373,612
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,046,376

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 538,745
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 142,878
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 49,034
Employer's Total Pension Expense/(Income)	\$ 730,657

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 116,176	\$ 0
Changes of assumptions	\$ 285,791	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 59,721
Changes in proportionate share	\$ 400,802	\$ 10,161
Differences between employer contributions and employer's proportionate share of system contributions	\$ 116,611	\$ 0
Total (prior to post-MD contributions)	\$ 919,380	\$ 69,882
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 849,498

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 375,977
2 nd Fiscal Year	158,798
3 rd Fiscal Year	183,741
4 th Fiscal Year	116,701
5 th Fiscal Year	14,281
Thereafter	0
Total	\$ 849,498

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01021473%

Employer's proportionate share at MD 0.01021121%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,547,397

Employer's proportionate share of system NPL/(A) at MD \$ 1,766,295

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,828,564

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 877,321

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 451,704

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 35,739

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 46,557

Employer's Total Pension Expense/(Income) \$ 534,000

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 97,406	\$ 0
Changes of assumptions	\$ 239,618	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 50,073
Changes in proportionate share	\$ 167,285	\$ 175,517
Differences between employer contributions and employer's proportionate share of system contributions	\$ 84,497	\$ 3,802
Total (prior to post-MD contributions)	\$ 588,806	\$ 229,392
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 359,414

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 207,906
2 nd Fiscal Year	9,496
3 rd Fiscal Year	76,582
4 th Fiscal Year	60,068
5 th Fiscal Year	5,363
Thereafter	0
Total	\$ 359,414

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00082504%

Employer's proportionate share at MD 0.00095533%

Employer's proportionate share of system NPL/(A) at prior MD \$ 124,983

Employer's proportionate share of system NPL/(A) at MD \$ 165,249

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 264,632

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 82,080

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 42,260

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,880

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,645

Employer's Total Pension Expense/(Income) \$ 50,785

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,113	\$ 0
Changes of assumptions	\$ 22,418	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,685
Changes in proportionate share	\$ 23,257	\$ 7,238
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,550	\$ 262
Total (prior to post-MD contributions)	\$ 58,338	\$ 12,185
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 46,153

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 22,493
2 nd Fiscal Year	5,542
3 rd Fiscal Year	9,658
4 th Fiscal Year	7,543
5 th Fiscal Year	916
Thereafter	0
Total	\$ 46,153

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00082502%
Employer's proportionate share at MD 0.00095533%

Employer's proportionate share of system NPL/(A) at prior MD \$ 124,980
Employer's proportionate share of system NPL/(A) at MD \$ 165,249

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 264,632
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 82,080

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 42,260
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,241
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,114

Employer's Total Pension Expense/(Income) \$ 46,615

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,113	\$ 0
Changes of assumptions	\$ 22,418	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,685
Changes in proportionate share	\$ 24,942	\$ 5,228
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,197	\$ 148
Total (prior to post-MD contributions)	\$ 60,670	\$ 10,061
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 50,609

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 21,134
2 nd Fiscal Year	9,612
3 rd Fiscal Year	11,406
4 th Fiscal Year	7,542
5 th Fiscal Year	914
Thereafter	0
Total	\$ 50,609

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00687775%

Employer's proportionate share at MD 0.01093816%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,041,889

Employer's proportionate share of system NPL/(A) at MD \$ 1,892,040

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,029,934

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 939,779

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 483,862

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 185,067
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 36,354

Employer's Total Pension Expense/(Income) \$ 705,283

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 104,340	\$ 0
Changes of assumptions	\$ 256,677	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 53,637
Changes in proportionate share	\$ 548,038	\$ 7,031
Differences between employer contributions and employer's proportionate share of system contributions	\$ 87,661	\$ 18,318
Total (prior to post-MD contributions)	\$ 996,716	\$ 78,986
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 917,730

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 398,562
2 nd Fiscal Year	191,517
3 rd Fiscal Year	171,334
4 th Fiscal Year	135,398
5 th Fiscal Year	20,918
Thereafter	0
Total	\$ 917,730

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00749962%

Employer's proportionate share at MD 0.00892286%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,136,094

Employer's proportionate share of system NPL/(A) at MD \$ 1,543,441

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,471,684

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 766,630

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 394,713

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 162,536

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 40,407

Employer's Total Pension Expense/(Income) \$ 597,656

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 85,116	\$ 0
Changes of assumptions	\$ 209,385	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 43,755
Changes in proportionate share	\$ 491,242	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 109,759	\$ 0
Total (prior to post-MD contributions)	\$ 895,502	\$ 43,755
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 851,747

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 351,000
2 nd Fiscal Year	204,484
3 rd Fiscal Year	185,735
4 th Fiscal Year	98,515
5 th Fiscal Year	12,013
Thereafter	0
Total	\$ 851,747

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

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, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00351275%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 532,135
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (32,969)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,138)

Employer's Total Pension Expense/(Income) **\$ (34,107)**

	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	\$ 123,802	\$ 386,642
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,038	\$ 38,703
Total (prior to post-MD contributions)	\$ 135,840	\$ 425,345
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (289,505)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (36,710)
2 nd Fiscal Year	(58,731)
3 rd Fiscal Year	(93,516)
4 th Fiscal Year	(84,625)
5 th Fiscal Year	(15,923)
Thereafter	0
Total	\$ (289,505)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4462: Bend International School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00836333%

Employer's proportionate share at MD 0.00799181%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,266,934

Employer's proportionate share of system NPL/(A) at MD \$ 1,382,392

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,213,778

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 686,636

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 353,527

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 141,221

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 33,109

Employer's Total Pension Expense/(Income) \$ 527,857

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 76,235	\$ 0
Changes of assumptions	\$ 187,537	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 39,189
Changes in proportionate share	\$ 424,957	\$ 35,360
Differences between employer contributions and employer's proportionate share of system contributions	\$ 76,976	\$ 0
Total (prior to post-MD contributions)	\$ 765,705	\$ 74,549
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 691,156

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 307,626
2 nd Fiscal Year	180,596
3 rd Fiscal Year	152,862
4 th Fiscal Year	48,343
5 th Fiscal Year	1,728
Thereafter	0
Total	\$ 691,156

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4463: Dallas Community School-Community Innovation Partners

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00488570%
Employer's proportionate share at MD 0.00594478%

Employer's proportionate share of system NPL/(A) at prior MD \$ 740,119
Employer's proportionate share of system NPL/(A) at MD \$ 1,028,305

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,646,739
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 510,761

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 262,974
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 110,325
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,432

Employer's Total Pension Expense/(Income) \$ 382,731

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 56,708	\$ 0
Changes of assumptions	\$ 139,501	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 29,151
Changes in proportionate share	\$ 341,617	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,448	\$ 25,710
Total (prior to post-MD contributions)	\$ 570,274	\$ 54,861
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 515,413

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 218,910
2 nd Fiscal Year	126,078
3 rd Fiscal Year	112,286
4 th Fiscal Year	52,721
5 th Fiscal Year	5,419
Thereafter	0
Total	\$ 515,413

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4464: The Valley School Of Southern Oregon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00290493%
Employer's proportionate share at MD 0.00215835%

Employer's proportionate share of system NPL/(A) at prior MD \$ 440,059
Employer's proportionate share of system NPL/(A) at MD \$ 373,343

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 597,875
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 185,440

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 95,477
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 34,869
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,184

Employer's Total Pension Expense/(Income) \$ 148,530

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,589	\$ 0
Changes of assumptions	\$ 50,648	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,584
Changes in proportionate share	\$ 146,323	\$ 71,058
Differences between employer contributions and employer's proportionate share of system contributions	\$ 51,652	\$ 0
Total (prior to post-MD contributions)	\$ 269,212	\$ 81,642
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 187,570

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 89,052
2 nd Fiscal Year	53,798
3 rd Fiscal Year	40,977
4 th Fiscal Year	5,137
5 th Fiscal Year	(1,393)
Thereafter	0
Total	\$ 187,570

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4465: Bridge Educational Foundation

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00107992%

Employer's proportionate share at MD 0.00269412%

Employer's proportionate share of system NPL/(A) at prior MD \$ 163,594

Employer's proportionate share of system NPL/(A) at MD \$ 466,018

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 746,287

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 231,472

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 119,177

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 57,830

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,446

Employer's Total Pension Expense/(Income) \$ 182,453

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,700	\$ 0
Changes of assumptions	\$ 63,221	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,211
Changes in proportionate share	\$ 221,637	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,974	\$ 9,661
Total (prior to post-MD contributions)	\$ 332,532	\$ 22,872
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 309,660

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 108,211
2 nd Fiscal Year	68,068
3 rd Fiscal Year	74,980
4 th Fiscal Year	50,709
5 th Fiscal Year	7,690
Thereafter	0
Total	\$ 309,660

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4467: Cannon Beach Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00082336%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 142,422**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 228,075
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 70,741

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 36,422
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,659
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,829

Employer's Total Pension Expense/(Income) **\$ 66,910**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,854	\$ 0
Changes of assumptions	\$ 19,321	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,038
Changes in proportionate share	\$ 78,366	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43,833	\$ 0
Total (prior to post-MD contributions)	\$ 149,374	\$ 4,038
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 145,336

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 44,221
2 nd Fiscal Year	31,952
3 rd Fiscal Year	34,734
4 th Fiscal Year	29,251
5 th Fiscal Year	5,179
Thereafter	0
Total	\$ 145,336

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4468: Frontier Charter Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00488324%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD \$ 844,684

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,352,686

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 419,556

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 216,016

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 110,662

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 48,861

Employer's Total Pension Expense/(Income) \$ 375,539

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 46,582	\$ 0
Changes of assumptions	\$ 114,591	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,946
Changes in proportionate share	\$ 464,780	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 187,951	\$ 0
Total (prior to post-MD contributions)	\$ 813,904	\$ 23,946
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 789,958

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 240,971
2 nd Fiscal Year	168,208
3 rd Fiscal Year	184,704
4 th Fiscal Year	166,111
5 th Fiscal Year	29,963
Thereafter	0
Total	\$ 789,958

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4469: Desert Sky Montessori

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2019

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00028902%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD \$ 49,994

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 80,060
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 24,832

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,785
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,550
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,332

Employer's Total Pension Expense/(Income) \$ 39,667

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,757	\$ 0
Changes of assumptions	\$ 6,782	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,417
Changes in proportionate share	\$ 27,508	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 83,589	\$ 0
Total (prior to post-MD contributions)	\$ 120,636	\$ 1,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 119,219

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 31,703
2 nd Fiscal Year	27,396
3 rd Fiscal Year	28,372
4 th Fiscal Year	26,645
5 th Fiscal Year	5,103
Thereafter	0
Total	\$ 119,219

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4470: Oregon Family School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,948

Employer's Total Pension Expense/(Income) \$ 11,948

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 50,180	\$ 0
Total (prior to post-MD contributions)	\$ 50,180	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 50,180

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,948
2 nd Fiscal Year	11,948
3 rd Fiscal Year	11,948
4 th Fiscal Year	11,948
5 th Fiscal Year	2,388
Thereafter	0
Total	\$ 50,180

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4471: Wahtonka Community School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2019
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,199

Employer's Total Pension Expense/(Income) \$ 6,199

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 26,037	\$ 0
Total (prior to post-MD contributions)	\$ 26,037	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 26,037

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,199
2 nd Fiscal Year	6,199
3 rd Fiscal Year	6,199
4 th Fiscal Year	6,199
5 th Fiscal Year	1,241
Thereafter	0
Total	\$ 26,037

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020.