

Instructions on Finding and Printing Your GASB 68 Schedule

To find your agency's GASB 68 schedule

Option 1

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

Option 2

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

To print your agency's GASB 68 schedule

Option 1

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

Option 2

- Click **File** on the main menu.
- Click **Print**. A print menu will appear.
- Choose the printer.
- Under **Pages to Print**, choose **Current** page.
CAUTION: If you fail to select this option, all 922 pages of this report will print. (There is one page per employer, and there are 921 employer schedules in this document.)

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	26.81965357%
Employer's proportionate share at MD	27.35670824%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 4,026,252,725
Employer's proportionate share of system NPL/(A) at MD	\$ 3,687,694,613
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,284,504,942
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,516,280,287

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 795,045,049
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 32,155,871
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (9,641,261)
Employer's Total Pension Expense/(Income)	\$ 817,559,659

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 197,635,449
2 nd Fiscal Year	495,933,816
3 rd Fiscal Year	343,763,958
4 th Fiscal Year	(74,194,498)
5 th Fiscal Year	7,720,648
Thereafter	0
Total	\$ 970,859,372

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04108871%
Employer's proportionate share at MD 0.04820983%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 323,859
2 nd Fiscal Year	856,710
3 rd Fiscal Year	611,499
4 th Fiscal Year	(66,429)
5 th Fiscal Year	39,396
Thereafter	0
Total	\$ 1,765,035

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2001: Clackamas County

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

Discount rate 7.50%
Employer's proportionate share at prior MD 1.74184415%
Employer's proportionate share at MD 1.68241327%

Employer's proportionate share of system NPL/(A) at prior MD \$ 261,491,251
Employer's proportionate share of system NPL/(A) at MD \$ 226,789,945

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 48,894,565
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,872,146)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,355,733

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,253,363
2 nd Fiscal Year	27,646,584
3 rd Fiscal Year	18,515,615
4 th Fiscal Year	(5,605,115)
5 th Fiscal Year	352,425
Thereafter	0
Total	\$ 50,162,872

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2002: Curry County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08832876%
Employer's proportionate share at MD 0.09197416%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 320,488
2 nd Fiscal Year	1,346,507
3 rd Fiscal Year	908,294
4 th Fiscal Year	(342,449)
5 th Fiscal Year	14,594
Thereafter	0
Total	\$ 2,247,435

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2003: Douglas County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.57814280%
Employer's proportionate share at MD 0.55902259%

Employer's proportionate share of system NPL/(A) at prior MD \$ 86,792,658
Employer's proportionate share of system NPL/(A) at MD **\$ 75,356,456**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 128,421,161
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 30,984,537

Employer Pension Expense for Measurement Period

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

Employer's Total Pension Expense/(Income) **\$ 14,160,513**

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,492,628
2 nd Fiscal Year	7,607,915
3 rd Fiscal Year	4,742,812
4 th Fiscal Year	(2,496,717)
5 th Fiscal Year	12,482
Thereafter	0
Total	\$ 11,359,120

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2004: Harney County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04752353%
Employer's proportionate share at MD 0.04646551%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,134,385
Employer's proportionate share of system NPL/(A) at MD \$ 6,263,568

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

Employer Pension Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 302,909	\$ 0
Changes of assumptions	\$ 1,141,737	\$ 0
Net difference between projected and actual earnings on investments	\$ 64,529	\$ 0
Changes in proportionate share	\$ 25,739	\$ 106,663
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,574	\$ 95,208
Total (prior to post-MD contributions)	\$ 1,538,488	\$ 201,871
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,336,617

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 244,677
2 nd Fiscal Year	755,237
3 rd Fiscal Year	506,953
4 th Fiscal Year	(172,824)
5 th Fiscal Year	2,574
Thereafter	0
Total	\$ 1,336,617

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2005: Jackson County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.58616925%
Employer's proportionate share at MD 0.56950014%

Employer's proportionate share of system NPL/(A) at prior MD \$ 87,997,615
Employer's proportionate share of system NPL/(A) at MD \$ 76,768,834

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 130,828,110
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 31,565,268

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,605,844
2 nd Fiscal Year	8,898,502
3 rd Fiscal Year	5,994,390
4 th Fiscal Year	(2,078,949)
5 th Fiscal Year	69,134
Thereafter	0
Total	\$ 15,488,920

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06431531%
Employer's proportionate share at MD 0.05937539%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,655,221
Employer's proportionate share of system NPL/(A) at MD \$ 8,003,825

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,639,979
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,290,956

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 275,352
2 nd Fiscal Year	928,705
3 rd Fiscal Year	623,799
4 th Fiscal Year	(239,414)
5 th Fiscal Year	(2,521)
Thereafter	0
Total	\$ 1,585,921

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03821994%
Employer's proportionate share at MD 0.03202839%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,737,700
Employer's proportionate share of system NPL/(A) at MD **\$ 4,317,439**

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

Employer Pension Expense for Measurement Period

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

Employer's Total Pension Expense/(Income) **\$ 894,484**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 208,793	\$ 0
Changes of assumptions	\$ 786,992	\$ 0
Net difference between projected and actual earnings on investments	\$ 44,480	\$ 0
Changes in proportionate share	\$ 652,452	\$ 419,351
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 428,832
Total (prior to post-MD contributions)	\$ 1,692,717	\$ 848,183
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 844,534

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 168,696
2 nd Fiscal Year	526,788
3 rd Fiscal Year	377,358
4 th Fiscal Year	(193,540)
5 th Fiscal Year	(34,768)
Thereafter	0
Total	\$ 844,534

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 1.10983112%
Employer's proportionate share at MD 1.08596406%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,882,343
2 nd Fiscal Year	16,968,837
3 rd Fiscal Year	11,640,393
4 th Fiscal Year	(4,063,783)
5 th Fiscal Year	55,474
Thereafter	0
Total	\$ 29,483,265

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.79466430%
Employer's proportionate share at MD 0.79853817%

Employer's proportionate share of system NPL/(A) at prior MD \$ 119,297,563
Employer's proportionate share of system NPL/(A) at MD \$ 107,643,247

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 183,443,747
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 44,259,992

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 23,207,245
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (25,081)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (949,493)

Employer's Total Pension Expense/(Income) \$ 22,232,671

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,205,673	\$ 0
Changes of assumptions	\$ 19,621,444	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,108,978	\$ 0
Changes in proportionate share	\$ 434,970	\$ 521,444
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,487,700
Total (prior to post-MD contributions)	\$ 26,371,065	\$ 3,009,144
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 23,361,921

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	\$ 4,137,177
2 nd Fiscal Year	12,950,401
3 rd Fiscal Year	8,843,375
4 th Fiscal Year	(2,702,438)
5 th Fiscal Year	133,405
Thereafter	0
Total	\$ 23,361,921

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 1.66718011%
Employer's proportionate share at MD 1.54554271%

Employer's proportionate share of system NPL/(A) at prior MD \$ 250,282,445
Employer's proportionate share of system NPL/(A) at MD \$ 208,339,742

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 355,048,960
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 85,663,667

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 44,916,810
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,601,300)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 67,681

Employer's Total Pension Expense/(Income) \$ 41,383,191

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,075,398	\$ 0
Changes of assumptions	\$ 37,976,618	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,146,388	\$ 0
Changes in proportionate share	\$ 56,743	\$ 13,878,233
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,936,366	\$ 2,099,245
Total (prior to post-MD contributions)	\$ 54,191,513	\$ 15,977,478
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 38,214,035

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,359,996
2 nd Fiscal Year	23,335,359
3 rd Fiscal Year	15,206,590
4 th Fiscal Year	(6,606,645)
5 th Fiscal Year	(81,263)
Thereafter	0
Total	\$ 38,214,035

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01652041%
Employer's proportionate share at MD 0.01879535%

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

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

Employer Pension Expense for Measurement Period

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

Employer's Total Pension Expense/(Income) \$ 633,012

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 207,095
2 nd Fiscal Year	414,886
3 rd Fiscal Year	313,290
4 th Fiscal Year	(32,047)
5 th Fiscal Year	3,615
Thereafter	0
Total	\$ 906,840

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.13388831%
Employer's proportionate share at MD	0.14463835%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 20,099,744
Employer's proportionate share of system NPL/(A) at MD	\$ 19,497,304
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 33,226,966
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 8,016,764

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 4,203,503
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 176,689
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (202,195)
Employer's Total Pension Expense/(Income)	\$ 4,177,997

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 942,898	\$ 0
Changes of assumptions	\$ 3,554,011	\$ 0
Net difference between projected and actual earnings on investments	\$ 200,868	\$ 0
Changes in proportionate share	\$ 788,086	\$ 25,954
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 587,334
Total (prior to post-MD contributions)	\$ 5,485,863	\$ 613,288
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,872,575

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	\$ 900,380
2 nd Fiscal Year	2,496,848
3 rd Fiscal Year	1,760,171
4 th Fiscal Year	(348,461)
5 th Fiscal Year	63,637
Thereafter	0
Total	\$ 4,872,575

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2014: Linn County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.48645814%
Employer's proportionate share at MD 0.45553397%

Employer's proportionate share of system NPL/(A) at prior MD \$ 73,028,662
Employer's proportionate share of system NPL/(A) at MD \$ 61,406,151

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 104,647,294
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 25,248,549

Employer Pension Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,969,628	\$ 0
Changes of assumptions	\$ 11,193,246	\$ 0
Net difference between projected and actual earnings on investments	\$ 632,627	\$ 0
Changes in proportionate share	\$ 825	\$ 4,389,747
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,680,846	\$ 561,340
Total (prior to post-MD contributions)	\$ 16,477,172	\$ 4,951,087
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,526,085

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,916,638
2 nd Fiscal Year	6,917,943
3 rd Fiscal Year	4,510,685
4 th Fiscal Year	(1,838,750)
5 th Fiscal Year	19,569
Thereafter	0
Total	\$ 11,526,085

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.18959464%
Employer's proportionate share at MD 0.18767561%

Employer's proportionate share of system NPL/(A) at prior MD \$ 28,462,558
Employer's proportionate share of system NPL/(A) at MD \$ 25,298,743

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 43,113,678
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,402,159

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,454,259
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (197,221)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (27,849)

Employer's Total Pension Expense/(Income) \$ 5,229,189

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,223,458	\$ 0
Changes of assumptions	\$ 4,611,510	\$ 0
Net difference between projected and actual earnings on investments	\$ 260,636	\$ 0
Changes in proportionate share	\$ 30,698	\$ 723,264
Differences between employer contributions and employer's proportionate share of system contributions	\$ 855,871	\$ 533,990
Total (prior to post-MD contributions)	\$ 6,982,173	\$ 1,257,254
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,724,919

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 976,314
2 nd Fiscal Year	3,064,860
3 rd Fiscal Year	2,155,210
4 th Fiscal Year	(533,818)
5 th Fiscal Year	62,353
Thereafter	0
Total	\$ 5,724,919

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2016: Sherman County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02968170%
Employer's proportionate share at MD 0.02807483%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,455,912
Employer's proportionate share of system NPL/(A) at MD \$ 3,784,498

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,449,475
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,556,083

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 156,006
2 nd Fiscal Year	460,034
3 rd Fiscal Year	303,508
4 th Fiscal Year	(99,979)
5 th Fiscal Year	3,804
Thereafter	0
Total	\$ 823,372

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07843161%
Employer's proportionate share at MD 0.08015852%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 332,020
2 nd Fiscal Year	1,222,005
3 rd Fiscal Year	841,414
4 th Fiscal Year	(259,446)
5 th Fiscal Year	22,378
Thereafter	0
Total	\$ 2,158,371

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.19534246%
Employer's proportionate share at MD 0.19007629%

Employer's proportionate share of system NPL/(A) at prior MD \$ 29,325,439
Employer's proportionate share of system NPL/(A) at MD \$ 25,622,356

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 43,665,172
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,535,220

Employer Pension Expense for Measurement Period

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

Employer's Total Pension Expense/(Income) \$ 5,470,298

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,163,022
2 nd Fiscal Year	3,232,721
3 rd Fiscal Year	2,173,527
4 th Fiscal Year	(586,904)
5 th Fiscal Year	50,474
Thereafter	0
Total	\$ 6,032,840

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2020: Wasco County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06589548%
Employer's proportionate share at MD 0.06336891%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,892,442
Employer's proportionate share of system NPL/(A) at MD \$ 8,542,153

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,557,388
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,512,302

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 98,876
2 nd Fiscal Year	806,095
3 rd Fiscal Year	544,932
4 th Fiscal Year	(255,409)
5 th Fiscal Year	8,652
Thereafter	0
Total	\$ 1,203,145

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2021: Baker County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05826467%
Employer's proportionate share at MD 0.05784843%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,746,880
Employer's proportionate share of system NPL/(A) at MD \$ 7,797,990

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,289,199
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,206,323

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,681,200
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (100,591)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (34,549)

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 377,114	\$ 0
Changes of assumptions	\$ 1,421,435	\$ 0
Net difference between projected and actual earnings on investments	\$ 80,338	\$ 0
Changes in proportionate share	\$ 1,959	\$ 341,202
Differences between employer contributions and employer's proportionate share of system contributions	\$ 71,631	\$ 118,230
Total (prior to post-MD contributions)	\$ 1,952,477	\$ 459,432
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,493,045

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	\$ 235,170
2 nd Fiscal Year	872,552
3 rd Fiscal Year	579,258
4 th Fiscal Year	(206,426)
5 th Fiscal Year	12,491
Thereafter	0
Total	\$ 1,493,045

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02573027%
Employer's proportionate share at MD 0.02397162%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,862,711
Employer's proportionate share of system NPL/(A) at MD \$ 3,231,383

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 696,667
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (54,097)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,371)

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 156,271	\$ 0
Changes of assumptions	\$ 589,024	\$ 0
Net difference between projected and actual earnings on investments	\$ 33,291	\$ 0
Changes in proportionate share	\$ 12,251	\$ 223,061
Differences between employer contributions and employer's proportionate share of system contributions	\$ 38,205	\$ 43,062
Total (prior to post-MD contributions)	\$ 829,042	\$ 266,123
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 562,919

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

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

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

Employer's Total Pension Expense/(Income) \$ (186)

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (186)
2 nd Fiscal Year	(176)
3 rd Fiscal Year	(153)
4 th Fiscal Year	(42)
5 th Fiscal Year	0
Thereafter	0
Total	\$ -558

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.62209947%
Employer's proportionate share at MD	0.62244192%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 93,391,575
Employer's proportionate share of system NPL/(A) at MD	\$ 83,905,406
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 142,990,132
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 34,499,634
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 18,089,507
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (152,397)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (662,604)
Employer's Total Pension Expense/(Income)	\$ 17,274,506

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,169,490
2 nd Fiscal Year	10,038,469
3 rd Fiscal Year	6,814,109
4 th Fiscal Year	(2,121,486)
5 th Fiscal Year	109,606
Thereafter	0
Total	\$ 18,010,188

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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 February 20, 2018.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05190197%
Employer's proportionate share at MD 0.05367735%

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

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

Employer Pension Expense for Measurement Period

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

Employer's Total Pension Expense/(Income) \$ 1,550,161

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 349,923	\$ 0
Changes of assumptions	\$ 1,318,944	\$ 0
Net difference between projected and actual earnings on investments	\$ 74,545	\$ 0
Changes in proportionate share	\$ 417,331	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 444,028
Total (prior to post-MD contributions)	\$ 2,160,743	\$ 444,028
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,716,715

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 333,790
2 nd Fiscal Year	924,374
3 rd Fiscal Year	636,210
4 th Fiscal Year	(181,938)
5 th Fiscal Year	4,278
Thereafter	0
Total	\$ 1,716,715

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2036: Clatsop County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.12008567%
Employer's proportionate share at MD	0.11585585%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 18,027,647
Employer's proportionate share of system NPL/(A) at MD	\$ 15,617,412
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 26,614,922
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 6,421,458
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,367,021
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (161,813)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (195,918)
Employer's Total Pension Expense/(Income)	\$ 3,009,290

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 755,265	\$ 0
Changes of assumptions	\$ 2,846,776	\$ 0
Net difference between projected and actual earnings on investments	\$ 160,896	\$ 0
Changes in proportionate share	\$ 0	\$ 584,904
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 507,996
Total (prior to post-MD contributions)	\$ 3,762,937	\$ 1,092,900
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,670,037

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	\$ 383,907
2 nd Fiscal Year	1,670,621
3 rd Fiscal Year	1,113,906
4 th Fiscal Year	(493,648)
5 th Fiscal Year	(4,749)
Thereafter	0
Total	\$ 2,670,037

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2037: Polk County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.17810326%
Employer's proportionate share at MD 0.17902669%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 597,047
2 nd Fiscal Year	2,587,407
3 rd Fiscal Year	1,746,819
4 th Fiscal Year	(587,494)
5 th Fiscal Year	63,094
Thereafter	0
Total	\$ 4,406,873

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2038: Multnomah County

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

Discount rate 7.50%
Employer's proportionate share at prior MD 3.50898973%
Employer's proportionate share at MD 3.49209546%

Employer's proportionate share of system NPL/(A) at prior MD \$ 526,780,834
Employer's proportionate share of system NPL/(A) at MD \$ 470,735,788

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 802,219,733
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 193,553,825

Employer Pension Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,764,983	\$ 0
Changes of assumptions	\$ 85,806,737	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,849,682	\$ 0
Changes in proportionate share	\$ 1,613,149	\$ 4,497,727
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,836,689	\$ 5,352,932
Total (prior to post-MD contributions)	\$ 139,871,240	\$ 9,850,659
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 130,020,581

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

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

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

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

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

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 392,985
2 nd Fiscal Year	1,117,403
3 rd Fiscal Year	765,284
4 th Fiscal Year	(226,571)
5 th Fiscal Year	6,227
Thereafter	0
Total	\$ 2,055,329

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.23314540%
Employer's proportionate share at MD 0.25575105%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,683,645
2 nd Fiscal Year	4,501,824
3 rd Fiscal Year	3,168,660
4 th Fiscal Year	(556,714)
5 th Fiscal Year	132,772
Thereafter	0
Total	\$ 8,930,187

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.18290501%
Employer's proportionate share at MD 0.17062461%

Employer's proportionate share of system NPL/(A) at prior MD \$ 27,458,289
Employer's proportionate share of system NPL/(A) at MD \$ 23,000,262

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 39,196,646
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,457,086

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,958,720
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (490,085)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 55,918

Employer's Total Pension Expense/(Income) \$ 4,524,553

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,112,302	\$ 0
Changes of assumptions	\$ 4,192,537	\$ 0
Net difference between projected and actual earnings on investments	\$ 236,957	\$ 0
Changes in proportionate share	\$ 0	\$ 1,731,606
Differences between employer contributions and employer's proportionate share of system contributions	\$ 466,745	\$ 106,979
Total (prior to post-MD contributions)	\$ 6,008,541	\$ 1,838,585
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,169,956

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	\$ 658,067
2 nd Fiscal Year	2,546,437
3 rd Fiscal Year	1,679,311
4 th Fiscal Year	(711,657)
5 th Fiscal Year	(2,202)
Thereafter	0
Total	\$ 4,169,956

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04568053%
Employer's proportionate share at MD 0.04500526%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,857,708
Employer's proportionate share of system NPL/(A) at MD \$ 6,066,726

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,338,809
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,494,474

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,307,950
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (32,867)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (58,331)

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 293,389	\$ 0
Changes of assumptions	\$ 1,105,856	\$ 0
Net difference between projected and actual earnings on investments	\$ 62,502	\$ 0
Changes in proportionate share	\$ 107,426	\$ 266,808
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,903	\$ 188,860
Total (prior to post-MD contributions)	\$ 1,578,076	\$ 455,668
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,122,408

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 196,898
2 nd Fiscal Year	686,784
3 rd Fiscal Year	427,713
4 th Fiscal Year	(190,650)
5 th Fiscal Year	1,663
Thereafter	0
Total	\$ 1,122,408

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2044: Crook County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01417500%
Employer's proportionate share at MD 0.01340778%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,127,997
Employer's proportionate share of system NPL/(A) at MD **\$ 1,807,374**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,080,095
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 743,143

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 389,659
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,684)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,894)

Employer's Total Pension Expense/(Income) **\$ 366,081**

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 62,250
2 nd Fiscal Year	210,109
3 rd Fiscal Year	140,359
4 th Fiscal Year	(56,262)
5 th Fiscal Year	(1,329)
Thereafter	0
Total	\$ 355,127

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00158287%
Employer's proportionate share at MD 0.00142831%

Employer's proportionate share of system NPL/(A) at prior MD \$ 237,626
Employer's proportionate share of system NPL/(A) at MD **\$ 192,537**

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

Employer Pension Expense for Measurement Period

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

Employer's Total Pension Expense/(Income) **\$ 51,135**

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18,768
2 nd Fiscal Year	33,158
3 rd Fiscal Year	20,186
4 th Fiscal Year	(5,615)
5 th Fiscal Year	(348)
Thereafter	0
Total	\$ 66,150

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00010454%
Employer's proportionate share at MD 0.00009245%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,694
Employer's proportionate share of system NPL/(A) at MD \$ 12,462

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,687
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (464)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (843)

Employer's Total Pension Expense/(Income) \$ 1,380

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (715)
2 nd Fiscal Year	379
3 rd Fiscal Year	147
4 th Fiscal Year	(799)
5 th Fiscal Year	(96)
Thereafter	0
Total	\$ -1,084

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2099: State Judiciary

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.27158347%
Employer's proportionate share at MD 0.29192001%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,555,581
2 nd Fiscal Year	7,596,020
3 rd Fiscal Year	5,716,716
4 th Fiscal Year	81,011
5 th Fiscal Year	196,602
Thereafter	0
Total	\$ 18,145,930

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2100: City of Roseburg

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.14796181%
Employer's proportionate share at MD	0.13572377%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 22,212,503
Employer's proportionate share of system NPL/(A) at MD	\$ 18,295,616
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 31,179,069
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 7,522,662
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,944,426
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (422,361)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 903,897
Employer's Total Pension Expense/(Income)	\$ 4,425,962

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 884,784	\$ 0
Changes of assumptions	\$ 3,334,964	\$ 0
Net difference between projected and actual earnings on investments	\$ 188,488	\$ 0
Changes in proportionate share	\$ 521	\$ 1,587,270
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,786,735	\$ 154,207
Total (prior to post-MD contributions)	\$ 6,195,492	\$ 1,741,477
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,454,015

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,350,356
2 nd Fiscal Year	2,487,987
3 rd Fiscal Year	1,244,731
4 th Fiscal Year	(617,544)
5 th Fiscal Year	(11,515)
Thereafter	0
Total	\$ 4,454,015

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.97424987%
Employer's proportionate share at MD	0.94775487%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 146,257,527
Employer's proportionate share of system NPL/(A) at MD	\$ 127,757,715
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 217,722,473
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 52,530,517

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 27,543,804
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (898,032)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (13,852)
Employer's Total Pension Expense/(Income)	\$ 26,631,920

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,178,417	\$ 0
Changes of assumptions	\$ 23,287,952	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,316,204	\$ 0
Changes in proportionate share	\$ 0	\$ 3,313,195
Differences between employer contributions and employer's proportionate share of system contributions	\$ 889,221	\$ 656,317
Total (prior to post-MD contributions)	\$ 31,671,794	\$ 3,969,512
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 27,702,282

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,155,060
2 nd Fiscal Year	15,499,592
3 rd Fiscal Year	10,359,598
4 th Fiscal Year	(3,409,233)
5 th Fiscal Year	97,264
Thereafter	0
Total	\$ 27,702,282

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.39976371%
Employer's proportionate share at MD 0.39209561%

Employer's proportionate share of system NPL/(A) at prior MD \$ 60,013,815
Employer's proportionate share of system NPL/(A) at MD \$ 52,854,636

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 90,073,951
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 21,732,397

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,057,980
2 nd Fiscal Year	6,359,185
3 rd Fiscal Year	4,250,660
4 th Fiscal Year	(1,435,768)
5 th Fiscal Year	35,146
Thereafter	0
Total	\$ 11,267,203

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2103: City of Albany

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.34773710%
Employer's proportionate share at MD 0.33802743%

Employer's proportionate share of system NPL/(A) at prior MD \$ 52,203,413
Employer's proportionate share of system NPL/(A) at MD \$ 45,566,225

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

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,641,280
2 nd Fiscal Year	5,340,148
3 rd Fiscal Year	3,505,818
4 th Fiscal Year	(1,233,725)
5 th Fiscal Year	52,677
Thereafter	0
Total	\$ 9,306,198

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.23213784%
Employer's proportionate share at MD 0.21575631%

Employer's proportionate share of system NPL/(A) at prior MD \$ 34,849,280
Employer's proportionate share of system NPL/(A) at MD \$ 29,084,032

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 49,564,501
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,958,567

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,270,345
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (536,240)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 100,697

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,406,516	\$ 0
Changes of assumptions	\$ 5,301,500	\$ 0
Net difference between projected and actual earnings on investments	\$ 299,634	\$ 0
Changes in proportionate share	\$ 160,261	\$ 2,247,980
Differences between employer contributions and employer's proportionate share of system contributions	\$ 690,287	\$ 183,279
Total (prior to post-MD contributions)	\$ 7,858,198	\$ 2,431,259
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,426,939

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 945,596
2 nd Fiscal Year	3,306,263
3 rd Fiscal Year	2,101,429
4 th Fiscal Year	(922,503)
5 th Fiscal Year	(3,846)
Thereafter	0
Total	\$ 5,426,939

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07660144%
Employer's proportionate share at MD 0.08271266%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,499,655
Employer's proportionate share of system NPL/(A) at MD \$ 11,149,698

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

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 555,622
2 nd Fiscal Year	1,456,402
3 rd Fiscal Year	990,213
4 th Fiscal Year	(170,430)
5 th Fiscal Year	53,143
Thereafter	0
Total	\$ 2,884,950

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.48479016%
Employer's proportionate share at MD 0.47669710%

Employer's proportionate share of system NPL/(A) at prior MD \$ 72,778,259
Employer's proportionate share of system NPL/(A) at MD \$ 64,258,949

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 109,508,982
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 26,421,542

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,832,387
2 nd Fiscal Year	7,127,658
3 rd Fiscal Year	4,774,400
4 th Fiscal Year	(1,840,926)
5 th Fiscal Year	42,907
Thereafter	0
Total	\$ 11,936,427

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.37779751%
Employer's proportionate share at MD 0.39951843%

Employer's proportionate share of system NPL/(A) at prior MD \$ 56,716,178
Employer's proportionate share of system NPL/(A) at MD **\$ 53,855,235**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 91,779,154
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 22,143,816

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,356,066
2 nd Fiscal Year	7,722,428
3 rd Fiscal Year	5,521,634
4 th Fiscal Year	(591,264)
5 th Fiscal Year	258,720
Thereafter	0
Total	\$ 16,267,584

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2109: City of Canby

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06405987%
Employer's proportionate share at MD 0.06719134%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,616,874
Employer's proportionate share of system NPL/(A) at MD \$ 9,057,418

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,435,494
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,724,165

Employer Pension Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 438,021	\$ 0
Changes of assumptions	\$ 1,651,006	\$ 0
Net difference between projected and actual earnings on investments	\$ 93,313	\$ 0
Changes in proportionate share	\$ 254,714	\$ 444,502
Differences between employer contributions and employer's proportionate share of system contributions	\$ 81,083	\$ 211,249
Total (prior to post-MD contributions)	\$ 2,518,137	\$ 655,751
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,862,386

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 297,063
2 nd Fiscal Year	1,038,244
3 rd Fiscal Year	701,786
4 th Fiscal Year	(201,599)
5 th Fiscal Year	26,891
Thereafter	0
Total	\$ 1,862,386

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02015749%
Employer's proportionate share at MD 0.02038984%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,026,107
Employer's proportionate share of system NPL/(A) at MD \$ 2,748,558

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

Employer Pension Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 132,921	\$ 0
Changes of assumptions	\$ 501,013	\$ 0
Net difference between projected and actual earnings on investments	\$ 28,317	\$ 0
Changes in proportionate share	\$ 42,070	\$ 119,720
Differences between employer contributions and employer's proportionate share of system contributions	\$ 40,517	\$ 21,338
Total (prior to post-MD contributions)	\$ 744,838	\$ 141,058
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 603,780

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 115,154
2 nd Fiscal Year	335,532
3 rd Fiscal Year	215,941
4 th Fiscal Year	(68,428)
5 th Fiscal Year	5,581
Thereafter	0
Total	\$ 603,780

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2111: City of Eugene

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	1.34247606%
Employer's proportionate share at MD	1.35598482%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 201,536,828
Employer's proportionate share of system NPL/(A) at MD	\$ 182,787,266
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 311,502,876
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 75,157,180

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 39,407,849
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 448,792
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (397,975)
Employer's Total Pension Expense/(Income)	\$ 39,458,666

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,730,999
2 nd Fiscal Year	23,647,409
3 rd Fiscal Year	16,593,942
4 th Fiscal Year	(3,739,923)
5 th Fiscal Year	388,109
Thereafter	0
Total	\$ 45,620,535

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2112: City Of Forest Grove

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00007668%
Employer's proportionate share at MD 0.00006384%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,511
Employer's proportionate share of system NPL/(A) at MD \$ 8,606

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,855
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (490)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,034

Employer's Total Pension Expense/(Income) \$ 11,399

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,953
2 nd Fiscal Year	10,717
3 rd Fiscal Year	10,572
4 th Fiscal Year	9,431
5 th Fiscal Year	2,866
Thereafter	0
Total	\$ 43,539

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.18060076%
Employer's proportionate share at MD 0.17051725%

Employer's proportionate share of system NPL/(A) at prior MD \$ 27,112,367
Employer's proportionate share of system NPL/(A) at MD \$ 22,985,790

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 39,171,983
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,451,135

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,955,600
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (520,441)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 96,793

Employer's Total Pension Expense/(Income) \$ 4,531,952

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,111,603	\$ 0
Changes of assumptions	\$ 4,189,899	\$ 0
Net difference between projected and actual earnings on investments	\$ 236,808	\$ 0
Changes in proportionate share	\$ 0	\$ 1,859,378
Differences between employer contributions and employer's proportionate share of system contributions	\$ 667,961	\$ 169,113
Total (prior to post-MD contributions)	\$ 6,206,271	\$ 2,028,491
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,177,780

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

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

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2114: City of Gresham

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.51758719%
Employer's proportionate share at MD 0.52504421%

Employer's proportionate share of system NPL/(A) at prior MD \$ 77,701,855
Employer's proportionate share of system NPL/(A) at MD \$ 70,776,158

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 120,615,496
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 29,101,242

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,258,919
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 354,224
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,428,176)
Employer's Total Pension Expense/(Income) \$ 14,184,967

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,287,058
2 nd Fiscal Year	8,138,639
3 rd Fiscal Year	5,552,746
4 th Fiscal Year	(1,943,215)
5 th Fiscal Year	47,580
Thereafter	0
Total	\$ 14,082,809

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2115: City of Hillsboro

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.57694156%
Employer's proportionate share at MD 0.54735502%

Employer's proportionate share of system NPL/(A) at prior MD \$ 86,612,324
Employer's proportionate share of system NPL/(A) at MD \$ 73,783,664

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 125,740,835
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 30,337,847

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,907,320
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,097,243)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 539,688

Employer's Total Pension Expense/(Income) \$ 15,349,765

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,568,209	\$ 0
Changes of assumptions	\$ 13,449,446	\$ 0
Net difference between projected and actual earnings on investments	\$ 760,145	\$ 0
Changes in proportionate share	\$ 0	\$ 4,040,376
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,190,849	\$ 636,417
Total (prior to post-MD contributions)	\$ 20,968,649	\$ 4,676,793
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,291,856

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,946,276
2 nd Fiscal Year	8,954,586
3 rd Fiscal Year	6,083,314
4 th Fiscal Year	(1,802,825)
5 th Fiscal Year	110,505
Thereafter	0
Total	\$ 16,291,856

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.22910710%
Employer's proportionate share at MD	0.21761806%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 34,394,295
Employer's proportionate share of system NPL/(A) at MD	\$ 29,334,997
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 49,992,191
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 12,061,757
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 6,324,451
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (517,069)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 1,148,358
Employer's Total Pension Expense/(Income)	\$ 6,955,740

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,418,653	\$ 0
Changes of assumptions	\$ 5,347,247	\$ 0
Net difference between projected and actual earnings on investments	\$ 302,219	\$ 0
Changes in proportionate share	\$ 62,689	\$ 1,973,489
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,889,755	\$ 152,351
Total (prior to post-MD contributions)	\$ 12,020,563	\$ 2,125,840
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,894,723

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,024,346
2 nd Fiscal Year	4,376,195
3 rd Fiscal Year	3,135,258
4 th Fiscal Year	67,321
5 th Fiscal Year	291,602
Thereafter	0
Total	\$ 9,894,723

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2118: City of Ontario

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07264070%
Employer's proportionate share at MD 0.07724391%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,905,056
Employer's proportionate share of system NPL/(A) at MD \$ 10,412,508

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,244,875
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (117,601)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (175,542)

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 201,325
2 nd Fiscal Year	1,054,518
3 rd Fiscal Year	690,379
4 th Fiscal Year	(279,857)
5 th Fiscal Year	23,465
Thereafter	0
Total	\$ 1,689,830

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.13670999%
Employer's proportionate share at MD 0.13760440%

Employer's proportionate share of system NPL/(A) at prior MD \$ 20,523,344
Employer's proportionate share of system NPL/(A) at MD **\$ 18,549,125**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 31,611,096
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,626,899

Employer Pension Expense for Measurement Period

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

Employer's Total Pension Expense/(Income) **\$ 3,945,586**

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 827,364
2 nd Fiscal Year	2,333,841
3 rd Fiscal Year	1,576,445
4 th Fiscal Year	(435,600)
5 th Fiscal Year	31,809
Thereafter	0
Total	\$ 4,333,859

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.35427271%
Employer's proportionate share at MD 0.32393907%

Employer's proportionate share of system NPL/(A) at prior MD \$ 53,184,560
Employer's proportionate share of system NPL/(A) at MD \$ 43,667,109

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 74,416,727
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 17,954,734

Employer Pension Expense for Measurement Period

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

Employer's Total Pension Expense/(Income) \$ 8,447,054

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,106,344
2 nd Fiscal Year	4,672,199
3 rd Fiscal Year	2,988,020
4 th Fiscal Year	(1,459,029)
5 th Fiscal Year	(23,926)
Thereafter	0
Total	\$ 7,283,608

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2121: City of Portland

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	3.78332893%
Employer's proportionate share at MD	3.71313021%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 567,965,517
Employer's proportionate share of system NPL/(A) at MD	\$ 500,531,356
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 852,996,821
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 205,804,956

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 107,911,587
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (480,820)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (4,599,732)
Employer's Total Pension Expense/(Income)	\$ 102,831,035

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18,688,626
2 nd Fiscal Year	59,786,590
3 rd Fiscal Year	41,003,464
4 th Fiscal Year	(13,199,360)
5 th Fiscal Year	352,162
Thereafter	0
Total	\$ 106,631,482

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2122: City of Redmond

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.11039720%
Employer's proportionate share at MD 0.11235671%

Employer's proportionate share of system NPL/(A) at prior MD \$ 16,573,183
Employer's proportionate share of system NPL/(A) at MD \$ 15,145,727

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 25,811,084
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,227,513

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 737,060
2 nd Fiscal Year	1,967,370
3 rd Fiscal Year	1,349,342
4 th Fiscal Year	(325,244)
5 th Fiscal Year	31,025
Thereafter	0
Total	\$ 3,759,552

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05635145%
Employer's proportionate share at MD 0.05093834%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,459,661
Employer's proportionate share of system NPL/(A) at MD \$ 6,866,507

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,701,782
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,823,322

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,480,378
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (192,495)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 66,622

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 200,203
2 nd Fiscal Year	753,766
3 rd Fiscal Year	474,275
4 th Fiscal Year	(228,569)
5 th Fiscal Year	(3,627)
Thereafter	0
Total	\$ 1,196,048

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2125: City of Vernonia

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00486952%
Employer's proportionate share at MD 0.00679912%

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

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

Employer Pension Expense for Measurement Period

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

Employer's Total Pension Expense/(Income) \$ 190,958

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 36,885
2 nd Fiscal Year	113,593
3 rd Fiscal Year	85,725
4 th Fiscal Year	(1,398)
5 th Fiscal Year	8,664
Thereafter	0
Total	\$ 243,469

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2126: City of West Linn

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09952936%
Employer's proportionate share at MD 0.10294248%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,941,668
Employer's proportionate share of system NPL/(A) at MD \$ 13,876,685

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

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 492,657
2 nd Fiscal Year	1,639,019
3 rd Fiscal Year	1,163,376
4 th Fiscal Year	(283,431)
5 th Fiscal Year	38,732
Thereafter	0
Total	\$ 3,050,351

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

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

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

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,789,141
Employer's proportionate share of system NPL/(A) at MD \$ 8,205,362

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,769,027
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 56,339
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (28,201)

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 417,793
2 nd Fiscal Year	1,081,120
3 rd Fiscal Year	740,719
4 th Fiscal Year	(164,741)
5 th Fiscal Year	20,541
Thereafter	0
Total	\$ 2,095,432

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

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, 2017

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

Discount rate 7.50%

Employer's proportionate share at prior MD 0.02219285%

Employer's proportionate share at MD 0.02273036%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,331,662

Employer's proportionate share of system NPL/(A) at MD \$ 3,064,061

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,221,720

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,259,859

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 660,593

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22,722)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,237)

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 106,547
2 nd Fiscal Year	356,779
3 rd Fiscal Year	236,723
4 th Fiscal Year	(72,488)
5 th Fiscal Year	7,817
Thereafter	0
Total	\$ 635,378

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2129: City of Sweet Home

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00256239%
Employer's proportionate share at MD 0.00572604%

Employer's proportionate share of system NPL/(A) at prior MD \$ 384,674
Employer's proportionate share of system NPL/(A) at MD **\$ 771,872**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,315,411
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 317,373

Employer Pension Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,328	\$ 0
Changes of assumptions	\$ 140,699	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,952	\$ 0
Changes in proportionate share	\$ 320,138	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,660	\$ 19,980
Total (prior to post-MD contributions)	\$ 524,777	\$ 19,980
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 504,797

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	\$ 122,458
2 nd Fiscal Year	183,660
3 rd Fiscal Year	147,048
4 th Fiscal Year	36,934
5 th Fiscal Year	14,697
Thereafter	0
Total	\$ 504,797

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00669864%
Employer's proportionate share at MD 0.00694023%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,005,621
Employer's proportionate share of system NPL/(A) at MD \$ 935,546

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,594,341
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 384,671

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 39,456
2 nd Fiscal Year	115,385
3 rd Fiscal Year	76,240
4 th Fiscal Year	(21,956)
5 th Fiscal Year	2,106
Thereafter	0
Total	\$ 211,230

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2132: Eugene Water & Electric Board

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.70531024%
Employer's proportionate share at MD 0.62730522%

Employer's proportionate share of system NPL/(A) at prior MD \$ 105,883,444
Employer's proportionate share of system NPL/(A) at MD \$ 84,560,981

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 144,107,351
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 34,769,188

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,230,845
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,589,100)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,025,488

Employer's Total Pension Expense/(Income) \$ 16,667,233

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,089,405	\$ 0
Changes of assumptions	\$ 15,413,958	\$ 0
Net difference between projected and actual earnings on investments	\$ 871,176	\$ 0
Changes in proportionate share	\$ 0	\$ 9,530,777
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,114,890	\$ 0
Total (prior to post-MD contributions)	\$ 23,489,429	\$ 9,530,777
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,958,652

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	\$ 2,452,011
2 nd Fiscal Year	9,197,625
3 rd Fiscal Year	5,577,252
4 th Fiscal Year	(3,128,931)
5 th Fiscal Year	(139,304)
Thereafter	0
Total	\$ 13,958,652

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05393323%
Employer's proportionate share at MD 0.05059117%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,096,630
Employer's proportionate share of system NPL/(A) at MD \$ 6,819,709

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,470,289
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (65,274)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 29,545

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 329,804	\$ 0
Changes of assumptions	\$ 1,243,111	\$ 0
Net difference between projected and actual earnings on investments	\$ 70,259	\$ 0
Changes in proportionate share	\$ 20,276	\$ 271,420
Differences between employer contributions and employer's proportionate share of system contributions	\$ 160,353	\$ 24,664
Total (prior to post-MD contributions)	\$ 1,823,803	\$ 296,084
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,527,719

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 288,125
2 nd Fiscal Year	842,573
3 rd Fiscal Year	576,604
4 th Fiscal Year	(181,514)
5 th Fiscal Year	1,932
Thereafter	0
Total	\$ 1,527,719

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

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, 2017

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

Discount rate 7.50%

Employer's proportionate share at prior MD 0.01052925%

Employer's proportionate share at MD 0.01042347%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,580,685

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

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 302,929

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 38,614
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (40,962)

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 67,951	\$ 0
Changes of assumptions	\$ 256,122	\$ 0
Net difference between projected and actual earnings on investments	\$ 14,476	\$ 0
Changes in proportionate share	\$ 124,384	\$ 7,165
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 135,381
Total (prior to post-MD contributions)	\$ 462,933	\$ 142,546
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 320,387

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 64,377
2 nd Fiscal Year	179,638
3 rd Fiscal Year	123,431
4 th Fiscal Year	(44,200)
5 th Fiscal Year	(2,859)
Thereafter	0
Total	\$ 320,387

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05938091%
Employer's proportionate share at MD 0.06167821%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,914,453
Employer's proportionate share of system NPL/(A) at MD \$ 8,314,246

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,168,993
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,418,593

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 280,236
2 nd Fiscal Year	957,703
3 rd Fiscal Year	640,558
4 th Fiscal Year	(188,001)
5 th Fiscal Year	24,231
Thereafter	0
Total	\$ 1,714,726

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2142: City of Sherwood

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08251518%
Employer's proportionate share at MD 0.08331687%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,387,444
Employer's proportionate share of system NPL/(A) at MD \$ 11,231,146

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,139,923
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,617,943

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 480,790
2 nd Fiscal Year	1,390,650
3 rd Fiscal Year	931,067
4 th Fiscal Year	(250,468)
5 th Fiscal Year	27,759
Thereafter	0
Total	\$ 2,579,798

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00231997%
Employer's proportionate share at MD 0.00238923%

Employer's proportionate share of system NPL/(A) at prior MD \$ 348,281
Employer's proportionate share of system NPL/(A) at MD \$ 322,069

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

Employer Pension Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,575	\$ 0
Changes of assumptions	\$ 58,707	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,318	\$ 0
Changes in proportionate share	\$ 5,458	\$ 4,643
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,370	\$ 75
Total (prior to post-MD contributions)	\$ 100,428	\$ 4,718
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 95,710

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 19,600
2 nd Fiscal Year	45,743
3 rd Fiscal Year	33,030
4 th Fiscal Year	(3,982)
5 th Fiscal Year	1,320
Thereafter	0
Total	\$ 95,710

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00551579%
Employer's proportionate share at MD 0.00572006%

Employer's proportionate share of system NPL/(A) at prior MD \$ 828,048
Employer's proportionate share of system NPL/(A) at MD **\$ 771,066**

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

Employer Pension Expense for Measurement Period

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

Employer's Total Pension Expense/(Income) **\$ 183,307**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,289	\$ 0
Changes of assumptions	\$ 140,552	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,944	\$ 0
Changes in proportionate share	\$ 19,024	\$ 1,226
Differences between employer contributions and employer's proportionate share of system contributions	\$ 60,430	\$ 12,731
Total (prior to post-MD contributions)	\$ 265,239	\$ 13,957
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 251,282

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 53,686
2 nd Fiscal Year	119,414
3 rd Fiscal Year	84,777
4 th Fiscal Year	(9,712)
5 th Fiscal Year	3,116
Thereafter	0
Total	\$ 251,282

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

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

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

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

Discount rate 7.50%

Employer's proportionate share at prior MD 0.02909799%

Employer's proportionate share at MD 0.03100212%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,368,284

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

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,121,945

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,718,332

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 900,989

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (243,476)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 412,578

Employer's Total Pension Expense/(Income) \$ 1,070,091

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 367,559
2 nd Fiscal Year	514,096
3 rd Fiscal Year	78,115
4 th Fiscal Year	(174,282)
5 th Fiscal Year	8,103
Thereafter	0
Total	\$ 793,592

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00193431%
Employer's proportionate share at MD 0.00189594%

Employer's proportionate share of system NPL/(A) at prior MD \$ 290,385
Employer's proportionate share of system NPL/(A) at MD \$ 255,573

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 435,544
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 105,085

Employer Pension Expense for Measurement Period

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

Employer's Total Pension Expense/(Income) \$ 52,507

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,544
2 nd Fiscal Year	30,864
3 rd Fiscal Year	21,962
4 th Fiscal Year	(6,320)
5 th Fiscal Year	214
Thereafter	0
Total	\$ 56,263

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2148: City of Klamath Falls

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

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

Discount rate 7.50%

Employer's proportionate share at prior MD 0.09248144%

Employer's proportionate share at MD 0.08938908%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,883,611

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

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,534,858

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,954,503

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,597,840

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 25,896
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (135,140)

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 462,970
2 nd Fiscal Year	1,446,253
3 rd Fiscal Year	963,429
4 th Fiscal Year	(359,620)
5 th Fiscal Year	(4,578)
Thereafter	0
Total	\$ 2,508,454

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2149: City of Canyonville

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00367134%
Employer's proportionate share at MD 0.00264225%

Employer's proportionate share of system NPL/(A) at prior MD \$ 551,153
Employer's proportionate share of system NPL/(A) at MD \$ 356,176

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 606,989
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 146,450

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (20,878)
2 nd Fiscal Year	9,921
3 rd Fiscal Year	3,843
4 th Fiscal Year	(25,944)
5 th Fiscal Year	(4,009)
Thereafter	0
Total	\$ -37,067

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

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

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

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,825,491
Employer's proportionate share of system NPL/(A) at MD \$ 3,234,154

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,511,588
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,329,796

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 57,879
2 nd Fiscal Year	322,496
3 rd Fiscal Year	202,175
4 th Fiscal Year	(105,200)
5 th Fiscal Year	1,604
Thereafter	0
Total	\$ 478,954

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.10173795%
Employer's proportionate share at MD 0.09624690%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,273,229
Employer's proportionate share of system NPL/(A) at MD \$ 12,974,119

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,110,267
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,334,607

Employer Pension Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 627,434	\$ 0
Changes of assumptions	\$ 2,364,950	\$ 0
Net difference between projected and actual earnings on investments	\$ 133,664	\$ 0
Changes in proportionate share	\$ 135,523	\$ 696,568
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 337,749
Total (prior to post-MD contributions)	\$ 3,261,571	\$ 1,034,317
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,227,254

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 338,417
2 nd Fiscal Year	1,407,521
3 rd Fiscal Year	916,953
4 th Fiscal Year	(427,671)
5 th Fiscal Year	(7,966)
Thereafter	0
Total	\$ 2,227,254

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2154: City of Pendleton

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09467864%
Employer's proportionate share at MD 0.09757879%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,213,462
Employer's proportionate share of system NPL/(A) at MD **\$ 13,153,658**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,416,235
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,408,428

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,835,850
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22,347)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (78,627)

Employer's Total Pension Expense/(Income) **\$ 2,734,876**

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 523,665
2 nd Fiscal Year	1,599,511
3 rd Fiscal Year	1,096,416
4 th Fiscal Year	(296,235)
5 th Fiscal Year	28,804
Thereafter	0
Total	\$ 2,952,160

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2155: City of Corvallis

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.30548278%
Employer's proportionate share at MD 0.29146575%

Employer's proportionate share of system NPL/(A) at prior MD \$ 45,860,058
Employer's proportionate share of system NPL/(A) at MD \$ 39,289,693

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 66,956,811
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,154,859

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,470,624
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (494,965)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (346,260)

Employer's Total Pension Expense/(Income) \$ 7,629,399

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,024,560
2 nd Fiscal Year	4,248,304
3 rd Fiscal Year	2,796,719
4 th Fiscal Year	(1,260,709)
5 th Fiscal Year	(16,623)
Thereafter	0
Total	\$ 6,792,250

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03986122%
Employer's proportionate share at MD 0.03644359%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,984,095
Employer's proportionate share of system NPL/(A) at MD \$ 4,912,610

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,371,984
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,019,932

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,059,129
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (58,571)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (37,740)

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

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

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

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

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05304484%
Employer's proportionate share at MD 0.05152128%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,963,262
Employer's proportionate share of system NPL/(A) at MD \$ 6,945,088

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

Employer Pension Expense for Measurement Period

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

Employer's Total Pension Expense/(Income) \$ 1,416,565

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 249,053
2 nd Fiscal Year	813,508
3 rd Fiscal Year	546,935
4 th Fiscal Year	(172,654)
5 th Fiscal Year	11,980
Thereafter	0
Total	\$ 1,448,822

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04763956%
Employer's proportionate share at MD 0.04692670%

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

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

Employer Pension Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 305,915	\$ 0
Changes of assumptions	\$ 1,153,069	\$ 0
Net difference between projected and actual earnings on investments	\$ 65,170	\$ 0
Changes in proportionate share	\$ 0	\$ 353,888
Differences between employer contributions and employer's proportionate share of system contributions	\$ 125,003	\$ 70,910
Total (prior to post-MD contributions)	\$ 1,649,157	\$ 424,798
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,224,359

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 195,917
2 nd Fiscal Year	711,688
3 rd Fiscal Year	472,347
4 th Fiscal Year	(165,990)
5 th Fiscal Year	10,397
Thereafter	0
Total	\$ 1,224,359

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2160: City of Hermiston

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07036251%
Employer's proportionate share at MD 0.07185807%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,563,046
Employer's proportionate share of system NPL/(A) at MD \$ 9,686,495

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

Employer Pension Expense for Measurement Period

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

Employer's Total Pension Expense/(Income) \$ 2,003,106

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 374,746
2 nd Fiscal Year	1,155,648
3 rd Fiscal Year	746,997
4 th Fiscal Year	(225,403)
5 th Fiscal Year	27,676
Thereafter	0
Total	\$ 2,079,664

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00392252%
Employer's proportionate share at MD 0.00416934%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 121,170
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (13,714)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 193

Employer's Total Pension Expense/(Income) \$ 107,649

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,180	\$ 0
Changes of assumptions	\$ 102,448	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,790	\$ 0
Changes in proportionate share	\$ 16,716	\$ 56,218
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,040	\$ 5,328
Total (prior to post-MD contributions)	\$ 160,174	\$ 61,546
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 98,628

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

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

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2162: City of Clatskanie

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01627562%
Employer's proportionate share at MD 0.01538933%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,443,348
Employer's proportionate share of system NPL/(A) at MD \$ 2,074,488

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,535,305
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 852,973

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 447,247
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,268)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (50,089)

Employer's Total Pension Expense/(Income) \$ 387,890

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 100,323	\$ 0
Changes of assumptions	\$ 378,142	\$ 0
Net difference between projected and actual earnings on investments	\$ 21,372	\$ 0
Changes in proportionate share	\$ 36,748	\$ 95,071
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 152,751
Total (prior to post-MD contributions)	\$ 536,585	\$ 247,822
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 288,763

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	\$ 39,156
2 nd Fiscal Year	210,269
3 rd Fiscal Year	130,050
4 th Fiscal Year	(84,733)
5 th Fiscal Year	(5,979)
Thereafter	0
Total	\$ 288,763

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.10097892%
Employer's proportionate share at MD 0.10160770%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,159,281
Employer's proportionate share of system NPL/(A) at MD \$ 13,696,756

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,952,939
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 69,069
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (98,851)

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 662,381	\$ 0
Changes of assumptions	\$ 2,496,674	\$ 0
Net difference between projected and actual earnings on investments	\$ 141,109	\$ 0
Changes in proportionate share	\$ 328,488	\$ 65,929
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 259,514
Total (prior to post-MD contributions)	\$ 3,628,652	\$ 325,443
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,303,209

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 620,648
2 nd Fiscal Year	1,743,013
3 rd Fiscal Year	1,230,091
4 th Fiscal Year	(308,491)
5 th Fiscal Year	17,948
Thereafter	0
Total	\$ 3,303,209

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2165: City of Cornelius

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02409154%
Employer's proportionate share at MD 0.02166740%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,616,700
Employer's proportionate share of system NPL/(A) at MD \$ 2,920,774

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,977,532
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,200,943

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 629,701
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (102,793)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (28,839)

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 141,250	\$ 0
Changes of assumptions	\$ 532,405	\$ 0
Net difference between projected and actual earnings on investments	\$ 30,091	\$ 0
Changes in proportionate share	\$ 13,130	\$ 395,454
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,999	\$ 79,196
Total (prior to post-MD contributions)	\$ 741,875	\$ 474,650
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 267,225

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,069
2 nd Fiscal Year	246,013
3 rd Fiscal Year	141,831
4 th Fiscal Year	(122,292)
5 th Fiscal Year	(5,396)
Thereafter	0
Total	\$ 267,225

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00988271%
Employer's proportionate share at MD 0.01008382%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,483,624
Employer's proportionate share of system NPL/(A) at MD \$ 1,359,303

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

Employer Pension Expense for Measurement Period

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

Employer's Total Pension Expense/(Income) \$ 274,636

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 46,128
2 nd Fiscal Year	156,422
3 rd Fiscal Year	100,675
4 th Fiscal Year	(35,318)
5 th Fiscal Year	2,789
Thereafter	0
Total	\$ 270,697

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2167: City of Athena

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00142222%
Employer's proportionate share at MD 0.00241713%

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

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

Employer Pension Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,757	\$ 0
Changes of assumptions	\$ 59,393	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,357	\$ 0
Changes in proportionate share	\$ 67,385	\$ 711
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,007	\$ 7,883
Total (prior to post-MD contributions)	\$ 147,899	\$ 8,594
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 139,305

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 30,042
2 nd Fiscal Year	56,143
3 rd Fiscal Year	42,242
4 th Fiscal Year	6,235
5 th Fiscal Year	4,643
Thereafter	0
Total	\$ 139,305

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2168: City of Oakridge

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01555544%
Employer's proportionate share at MD 0.01500921%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,335,233
Employer's proportionate share of system NPL/(A) at MD \$ 2,023,247

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

Employer Pension Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 97,845	\$ 0
Changes of assumptions	\$ 368,802	\$ 0
Net difference between projected and actual earnings on investments	\$ 20,844	\$ 0
Changes in proportionate share	\$ 7,631	\$ 49,308
Differences between employer contributions and employer's proportionate share of system contributions	\$ 108,925	\$ 2,741
Total (prior to post-MD contributions)	\$ 604,047	\$ 52,049
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 551,998

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 118,234
2 nd Fiscal Year	279,903
3 rd Fiscal Year	190,746
4 th Fiscal Year	(40,967)
5 th Fiscal Year	4,081
Thereafter	0
Total	\$ 551,998

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2170: City of Madras

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02025036%
Employer's proportionate share at MD 0.02105521%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,040,049
Employer's proportionate share of system NPL/(A) at MD \$ 2,838,250

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,836,897
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,167,012

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 45,945
2 nd Fiscal Year	278,549
3 rd Fiscal Year	175,244
4 th Fiscal Year	(74,230)
5 th Fiscal Year	9,293
Thereafter	0
Total	\$ 434,800

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04639990%
Employer's proportionate share at MD 0.04837362%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,965,702
Employer's proportionate share of system NPL/(A) at MD \$ 6,520,782

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,112,604
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,681,169

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 292,207
2 nd Fiscal Year	824,613
3 rd Fiscal Year	567,465
4 th Fiscal Year	(121,355)
5 th Fiscal Year	22,675
Thereafter	0
Total	\$ 1,585,604

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00839207%
Employer's proportionate share at MD 0.00743287%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,259,845
Employer's proportionate share of system NPL/(A) at MD \$ 1,001,954

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,707,512
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 411,976

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 46,025
2 nd Fiscal Year	127,258
3 rd Fiscal Year	85,226
4 th Fiscal Year	(35,584)
5 th Fiscal Year	(3,381)
Thereafter	0
Total	\$ 219,543

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01649748%
Employer's proportionate share at MD 0.01702644%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,476,655
Employer's proportionate share of system NPL/(A) at MD \$ 2,295,171

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,911,390
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 943,712

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 105,702
2 nd Fiscal Year	294,576
3 rd Fiscal Year	204,651
4 th Fiscal Year	(54,628)
5 th Fiscal Year	2,380
Thereafter	0
Total	\$ 552,681

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

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, 2017

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

Discount rate 7.50%

Employer's proportionate share at prior MD 0.02176332%

Employer's proportionate share at MD 0.02578031%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,267,180

Employer's proportionate share of system NPL/(A) at MD \$ 3,475,196

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,922,368

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,428,906

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 749,232

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,296)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,383

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 168,062	\$ 0
Changes of assumptions	\$ 633,466	\$ 0
Net difference between projected and actual earnings on investments	\$ 35,803	\$ 0
Changes in proportionate share	\$ 272,069	\$ 243,492
Differences between employer contributions and employer's proportionate share of system contributions	\$ 119,449	\$ 42,625
Total (prior to post-MD contributions)	\$ 1,228,849	\$ 286,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 942,732

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 155,117
2 nd Fiscal Year	441,460
3 rd Fiscal Year	331,119
4 th Fiscal Year	(13,384)
5 th Fiscal Year	28,420
Thereafter	0
Total	\$ 942,732

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00234365%
Employer's proportionate share at MD 0.00249418%

Employer's proportionate share of system NPL/(A) at prior MD \$ 351,836
Employer's proportionate share of system NPL/(A) at MD \$ 336,216

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

Employer Pension Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,260	\$ 0
Changes of assumptions	\$ 61,286	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,464	\$ 0
Changes in proportionate share	\$ 10,195	\$ 36,735
Differences between employer contributions and employer's proportionate share of system contributions	\$ 36,629	\$ 0
Total (prior to post-MD contributions)	\$ 127,834	\$ 36,735
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 91,099

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18,956
2 nd Fiscal Year	44,459
3 rd Fiscal Year	29,561
4 th Fiscal Year	(3,904)
5 th Fiscal Year	2,027
Thereafter	0
Total	\$ 91,099

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01506797%
Employer's proportionate share at MD 0.01645585%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,262,052
Employer's proportionate share of system NPL/(A) at MD \$ 2,218,255

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

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 69,942
2 nd Fiscal Year	251,985
3 rd Fiscal Year	173,881
4 th Fiscal Year	(40,303)
5 th Fiscal Year	9,913
Thereafter	0
Total	\$ 465,419

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01036890%
Employer's proportionate share at MD 0.01073269%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,556,613
Employer's proportionate share of system NPL/(A) at MD \$ 1,446,771

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,465,561
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 594,873

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 311,915
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,460)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,617

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 69,966	\$ 0
Changes of assumptions	\$ 263,720	\$ 0
Net difference between projected and actual earnings on investments	\$ 14,905	\$ 0
Changes in proportionate share	\$ 29,514	\$ 33,730
Differences between employer contributions and employer's proportionate share of system contributions	\$ 60,931	\$ 6,896
Total (prior to post-MD contributions)	\$ 439,036	\$ 40,626
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 398,410

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 79,861
2 nd Fiscal Year	196,866
3 rd Fiscal Year	136,583
4 th Fiscal Year	(21,160)
5 th Fiscal Year	6,261
Thereafter	0
Total	\$ 398,410

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00988413%
Employer's proportionate share at MD 0.00847420%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,483,837
Employer's proportionate share of system NPL/(A) at MD \$ 1,142,325

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,946,731
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 469,693

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 246,279
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (44,254)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,620)

Employer's Total Pension Expense/(Income) \$ 200,405

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 55,243	\$ 0
Changes of assumptions	\$ 208,226	\$ 0
Net difference between projected and actual earnings on investments	\$ 11,769	\$ 0
Changes in proportionate share	\$ 0	\$ 162,705
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,466	\$ 15,214
Total (prior to post-MD contributions)	\$ 299,704	\$ 177,919
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 121,785

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,373
2 nd Fiscal Year	102,773
3 rd Fiscal Year	63,560
4 th Fiscal Year	(49,182)
5 th Fiscal Year	(3,738)
Thereafter	0
Total	\$ 121,785

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05921294%
Employer's proportionate share at MD 0.05343746%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,889,237
Employer's proportionate share of system NPL/(A) at MD \$ 7,203,390

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,275,891
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,961,839

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,553,008
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (133,250)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,202

Employer's Total Pension Expense/(Income) \$ 1,426,960

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 216,026
2 nd Fiscal Year	798,265
3 rd Fiscal Year	496,049
4 th Fiscal Year	(260,930)
5 th Fiscal Year	(11,709)
Thereafter	0
Total	\$ 1,237,700

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

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, 2017

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

Discount rate 7.50%

Employer's proportionate share at prior MD 0.00874994%

Employer's proportionate share at MD 0.00881127%

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

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

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,024,164

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 488,376

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 256,075

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,176)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,482

Employer's Total Pension Expense/(Income) \$ 274,381

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 57,441	\$ 0
Changes of assumptions	\$ 216,508	\$ 0
Net difference between projected and actual earnings on investments	\$ 12,237	\$ 0
Changes in proportionate share	\$ 15,680	\$ 15,926
Differences between employer contributions and employer's proportionate share of system contributions	\$ 67,652	\$ 0
Total (prior to post-MD contributions)	\$ 369,518	\$ 15,926
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 353,592

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 74,710
2 nd Fiscal Year	169,763
3 rd Fiscal Year	122,125
4 th Fiscal Year	(16,814)
5 th Fiscal Year	3,807
Thereafter	0
Total	\$ 353,592

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01337302%
Employer's proportionate share at MD 0.01274900%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,007,601
Employer's proportionate share of system NPL/(A) at MD \$ 1,718,570

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

Employer Pension Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 83,111	\$ 0
Changes of assumptions	\$ 313,265	\$ 0
Net difference between projected and actual earnings on investments	\$ 17,705	\$ 0
Changes in proportionate share	\$ 79,103	\$ 42,265
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 84,838
Total (prior to post-MD contributions)	\$ 493,184	\$ 127,103
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 366,081

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	\$ 70,605
2 nd Fiscal Year	211,241
3 rd Fiscal Year	141,037
4 th Fiscal Year	(54,483)
5 th Fiscal Year	(2,319)
Thereafter	0
Total	\$ 366,081

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2184: City of Port Orford

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

Employer's proportionate share of system NPL/(A) at prior MD \$ 836,296
Employer's proportionate share of system NPL/(A) at MD **\$ 822,792**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,402,188
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 338,310

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 177,389
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,576
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 929

Employer's Total Pension Expense/(Income) **\$ 179,894**

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 41,578
2 nd Fiscal Year	107,843
3 rd Fiscal Year	74,797
4 th Fiscal Year	(11,835)
5 th Fiscal Year	3,876
Thereafter	0
Total	\$ 216,258

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2185: City of Wood Village

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00981442%
Employer's proportionate share at MD 0.00890974%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,473,372
Employer's proportionate share of system NPL/(A) at MD \$ 1,201,036

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,046,785
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 493,834

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 28,335
2 nd Fiscal Year	127,501
3 rd Fiscal Year	84,950
4 th Fiscal Year	(41,492)
5 th Fiscal Year	(1,777)
Thereafter	0
Total	\$ 197,517

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2186: City of Chiloquin

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00063386%
Employer's proportionate share at MD 0.00060325%

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

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

Employer Pension Expense for Measurement Period

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

Employer's Total Pension Expense/(Income) \$ 16,546

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,933	\$ 0
Changes of assumptions	\$ 14,823	\$ 0
Net difference between projected and actual earnings on investments	\$ 838	\$ 0
Changes in proportionate share	\$ 0	\$ 3,998
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,362	\$ 3,693
Total (prior to post-MD contributions)	\$ 26,956	\$ 7,691
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,265

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,876
2 nd Fiscal Year	9,772
3 rd Fiscal Year	7,589
4 th Fiscal Year	(1,248)
5 th Fiscal Year	275
Thereafter	0
Total	\$ 19,265

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01787052%
Employer's proportionate share at MD 0.01786334%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,682,780
Employer's proportionate share of system NPL/(A) at MD \$ 2,407,985

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,103,646
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 990,098

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 519,147
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,008
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,255)

Employer's Total Pension Expense/(Income) \$ 516,900

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 116,451	\$ 0
Changes of assumptions	\$ 438,933	\$ 0
Net difference between projected and actual earnings on investments	\$ 24,808	\$ 0
Changes in proportionate share	\$ 54,040	\$ 13,096
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 31,307
Total (prior to post-MD contributions)	\$ 634,232	\$ 44,403
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 589,829

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 112,103
2 nd Fiscal Year	309,397
3 rd Fiscal Year	218,732
4 th Fiscal Year	(53,565)
5 th Fiscal Year	3,163
Thereafter	0
Total	\$ 589,829

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2188: City of Talent

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01323841%
Employer's proportionate share at MD 0.01383524%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,987,393
Employer's proportionate share of system NPL/(A) at MD \$ 1,864,996

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,178,293
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 766,836

Employer Pension Expense for Measurement Period

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

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 93,903
2 nd Fiscal Year	246,612
3 rd Fiscal Year	173,440
4 th Fiscal Year	(35,290)
5 th Fiscal Year	4,828
Thereafter	0
Total	\$ 483,493

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,378

Employer's Total Pension Expense/(Income) **\$ 5,378**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,055	\$ 0
Total (prior to post-MD contributions)	\$ 14,055	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,055

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,378
2 nd Fiscal Year	4,664
3 rd Fiscal Year	2,582
4 th Fiscal Year	1,176
5 th Fiscal Year	255
Thereafter	0
Total	\$ 14,055

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2191: City of Huntington

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00138187%
Employer's proportionate share at MD 0.00130506%

Employer's proportionate share of system NPL/(A) at prior MD \$ 207,451
Employer's proportionate share of system NPL/(A) at MD **\$ 175,923**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 299,804
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 72,335

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 37,928
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 223
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,083

Employer's Total Pension Expense/(Income) **\$ 55,234**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,508	\$ 0
Changes of assumptions	\$ 32,068	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,812	\$ 0
Changes in proportionate share	\$ 4,338	\$ 5,202
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43,392	\$ 0
Total (prior to post-MD contributions)	\$ 90,118	\$ 5,202
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 84,916

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 25,660
2 nd Fiscal Year	37,387
3 rd Fiscal Year	23,186
4 th Fiscal Year	(1,821)
5 th Fiscal Year	505
Thereafter	0
Total	\$ 84,916

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00898444%
Employer's proportionate share at MD 0.00741577%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,348,773
Employer's proportionate share of system NPL/(A) at MD \$ 999,649

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,703,584
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 411,028

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 215,518
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (24,391)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,820)

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 48,343	\$ 0
Changes of assumptions	\$ 182,218	\$ 0
Net difference between projected and actual earnings on investments	\$ 10,299	\$ 0
Changes in proportionate share	\$ 18,409	\$ 130,513
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,037	\$ 28,023
Total (prior to post-MD contributions)	\$ 262,306	\$ 158,536
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 103,770

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 15,260
2 nd Fiscal Year	95,592
3 rd Fiscal Year	51,628
4 th Fiscal Year	(52,449)
5 th Fiscal Year	(6,261)
Thereafter	0
Total	\$ 103,770

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00106464%
Employer's proportionate share at MD 0.00072449%

Employer's proportionate share of system NPL/(A) at prior MD \$ 159,827
Employer's proportionate share of system NPL/(A) at MD \$ 97,662

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 166,433
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 40,156

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,055
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,971
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,286)

Employer's Total Pension Expense/(Income) \$ 25,740

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,723	\$ 0
Changes of assumptions	\$ 17,802	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,006	\$ 0
Changes in proportionate share	\$ 43,985	\$ 23,038
Differences between employer contributions and employer's proportionate share of system contributions	\$ 120	\$ 12,488
Total (prior to post-MD contributions)	\$ 67,636	\$ 35,526
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 32,110

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,323
2 nd Fiscal Year	17,217
3 rd Fiscal Year	13,103
4 th Fiscal Year	(5,650)
5 th Fiscal Year	(1,883)
Thereafter	0
Total	\$ 32,110

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2194: City of Cave Junction

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00594268%
Employer's proportionate share at MD 0.00529962%

Employer's proportionate share of system NPL/(A) at prior MD \$ 892,134
Employer's proportionate share of system NPL/(A) at MD \$ 714,391

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,217,452
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 293,738

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 154,018
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,675)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,297)

Employer's Total Pension Expense/(Income) \$ 129,046

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 34,548	\$ 0
Changes of assumptions	\$ 130,221	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,360	\$ 0
Changes in proportionate share	\$ 2,400	\$ 68,459
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,177	\$ 21,250
Total (prior to post-MD contributions)	\$ 180,706	\$ 89,709
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 90,997

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,953
2 nd Fiscal Year	68,031
3 rd Fiscal Year	43,552
4 th Fiscal Year	(27,925)
5 th Fiscal Year	(1,614)
Thereafter	0
Total	\$ 90,997

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,749

Employer's Total Pension Expense/(Income) **\$ 1,749**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,145	\$ 0
Total (prior to post-MD contributions)	\$ 4,145	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,145

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	\$ 1,749
2 nd Fiscal Year	1,505
3 rd Fiscal Year	716
4 th Fiscal Year	163
5 th Fiscal Year	12
Thereafter	0
Total	\$ 4,145

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01026484%
Employer's proportionate share at MD 0.00875887%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,540,991
Employer's proportionate share of system NPL/(A) at MD \$ 1,180,699

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,012,127
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 485,471

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 254,552
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (47,715)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,334

Employer's Total Pension Expense/(Income) \$ 210,171

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 57,099	\$ 0
Changes of assumptions	\$ 215,220	\$ 0
Net difference between projected and actual earnings on investments	\$ 12,164	\$ 0
Changes in proportionate share	\$ 0	\$ 177,014
Differences between employer contributions and employer's proportionate share of system contributions	\$ 39,894	\$ 14,761
Total (prior to post-MD contributions)	\$ 324,377	\$ 191,775
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 132,602

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,688
2 nd Fiscal Year	108,369
3 rd Fiscal Year	66,108
4 th Fiscal Year	(50,025)
5 th Fiscal Year	(3,537)
Thereafter	0
Total	\$ 132,602

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2197: City of Myrtle Creek

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.01106293%
Employer's proportionate share at MD	0.01097377%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,660,803
Employer's proportionate share of system NPL/(A) at MD	\$ 1,479,268
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,520,943
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 608,235
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 318,921
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (14,313)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (14,844)
Employer's Total Pension Expense/(Income)	\$ 289,764

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 71,538	\$ 0
Changes of assumptions	\$ 269,644	\$ 0
Net difference between projected and actual earnings on investments	\$ 15,240	\$ 0
Changes in proportionate share	\$ 5,857	\$ 56,693
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 38,113
Total (prior to post-MD contributions)	\$ 362,279	\$ 94,806
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 267,473

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 41,090
2 nd Fiscal Year	162,501
3 rd Fiscal Year	106,589
4 th Fiscal Year	(43,657)
5 th Fiscal Year	950
Thereafter	0
Total	\$ 267,473

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00418473%
Employer's proportionate share at MD 0.00376051%

Employer's proportionate share of system NPL/(A) at prior MD \$ 628,225
Employer's proportionate share of system NPL/(A) at MD \$ 506,918

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 863,881
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 208,431

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 109,289
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 15,371
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (18,344)

Employer's Total Pension Expense/(Income) \$ 106,316

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,515	\$ 0
Changes of assumptions	\$ 92,402	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,222	\$ 0
Changes in proportionate share	\$ 69,347	\$ 28,732
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 55,399
Total (prior to post-MD contributions)	\$ 191,486	\$ 84,131
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 107,355

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	\$ 21,099
2 nd Fiscal Year	63,377
3 rd Fiscal Year	45,099
4 th Fiscal Year	(19,506)
5 th Fiscal Year	(2,714)
Thereafter	0
Total	\$ 107,355

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03205670%
Employer's proportionate share at MD 0.02869278%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,812,455
Employer's proportionate share of system NPL/(A) at MD \$ 3,867,798

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,591,433
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,590,334

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 833,874
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (85,917)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 921

Employer's Total Pension Expense/(Income) \$ 748,878

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 187,048	\$ 0
Changes of assumptions	\$ 705,031	\$ 0
Net difference between projected and actual earnings on investments	\$ 39,847	\$ 0
Changes in proportionate share	\$ 0	\$ 332,504
Differences between employer contributions and employer's proportionate share of system contributions	\$ 57,559	\$ 28,510
Total (prior to post-MD contributions)	\$ 989,485	\$ 361,014
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 628,471

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 98,678
2 nd Fiscal Year	414,191
3 rd Fiscal Year	263,790
4 th Fiscal Year	(141,138)
5 th Fiscal Year	(7,049)
Thereafter	0
Total	\$ 628,471

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00137394%
Employer's proportionate share at MD 0.00136628%

Employer's proportionate share of system NPL/(A) at prior MD \$ 206,260
Employer's proportionate share of system NPL/(A) at MD \$ 184,175

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 313,868
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 75,728

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 39,707
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 937
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,595)

Employer's Total Pension Expense/(Income) \$ 37,049

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,907	\$ 0
Changes of assumptions	\$ 33,572	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,897	\$ 0
Changes in proportionate share	\$ 3,548	\$ 1,904
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 10,447
Total (prior to post-MD contributions)	\$ 47,924	\$ 12,351
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 35,573

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,088
2 nd Fiscal Year	21,193
3 rd Fiscal Year	13,834
4 th Fiscal Year	(5,566)
5 th Fiscal Year	24
Thereafter	0
Total	\$ 35,573

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00542243%
Employer's proportionate share at MD 0.00571827%

Employer's proportionate share of system NPL/(A) at prior MD \$ 814,033
Employer's proportionate share of system NPL/(A) at MD \$ 770,825

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,313,626
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 316,942

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 166,185
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,088
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,440)

Employer's Total Pension Expense/(Income) \$ 169,833

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,277	\$ 0
Changes of assumptions	\$ 140,508	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,941	\$ 0
Changes in proportionate share	\$ 50,990	\$ 4,687
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 28,726
Total (prior to post-MD contributions)	\$ 236,716	\$ 33,413
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 203,303

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 40,253
2 nd Fiscal Year	103,133
3 rd Fiscal Year	73,660
4 th Fiscal Year	(15,146)
5 th Fiscal Year	1,404
Thereafter	0
Total	\$ 203,303

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2202: City of Dallas

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05729334%
Employer's proportionate share at MD 0.05409629%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,601,061
Employer's proportionate share of system NPL/(A) at MD \$ 7,292,200

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,427,241
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,998,356

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,572,155
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (119,990)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 21,823

Employer's Total Pension Expense/(Income) \$ 1,473,988

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 352,654	\$ 0
Changes of assumptions	\$ 1,329,238	\$ 0
Net difference between projected and actual earnings on investments	\$ 75,127	\$ 0
Changes in proportionate share	\$ 0	\$ 437,631
Differences between employer contributions and employer's proportionate share of system contributions	\$ 142,073	\$ 38,341
Total (prior to post-MD contributions)	\$ 1,899,092	\$ 475,972
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,423,120

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 248,124
2 nd Fiscal Year	838,967
3 rd Fiscal Year	549,612
4 th Fiscal Year	(215,318)
5 th Fiscal Year	1,735
Thereafter	0
Total	\$ 1,423,120

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2203: City of Rockaway Beach

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00799472%
Employer's proportionate share at MD 0.00974040%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,200,193
Employer's proportionate share of system NPL/(A) at MD \$ 1,313,010

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,237,608
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 539,874

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 283,077
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,853
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 538

Employer's Total Pension Expense/(Income) \$ 303,468

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 63,498	\$ 0
Changes of assumptions	\$ 239,338	\$ 0
Net difference between projected and actual earnings on investments	\$ 13,527	\$ 0
Changes in proportionate share	\$ 135,363	\$ 48,769
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,230	\$ 11,571
Total (prior to post-MD contributions)	\$ 465,956	\$ 60,340
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 405,616

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 82,743
2 nd Fiscal Year	188,224
3 rd Fiscal Year	130,618
4 th Fiscal Year	(6,431)
5 th Fiscal Year	10,462
Thereafter	0
Total	\$ 405,616

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2204: City of Burns

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00690547%
Employer's proportionate share at MD 0.00686842%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,036,671
Employer's proportionate share of system NPL/(A) at MD \$ 925,866

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,577,844
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 380,691

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 199,611
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,570)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,645)

Employer's Total Pension Expense/(Income) \$ 185,396

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 44,775	\$ 0
Changes of assumptions	\$ 168,769	\$ 0
Net difference between projected and actual earnings on investments	\$ 9,539	\$ 0
Changes in proportionate share	\$ 5,305	\$ 26,256
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,105	\$ 19,651
Total (prior to post-MD contributions)	\$ 229,493	\$ 45,907
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 183,586

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	\$ 29,752
2 nd Fiscal Year	105,833
3 rd Fiscal Year	71,128
4 th Fiscal Year	(24,399)
5 th Fiscal Year	1,272
Thereafter	0
Total	\$ 183,586

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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 February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00100366%
Employer's proportionate share at MD 0.00112594%

Employer's proportionate share of system NPL/(A) at prior MD \$ 150,673
Employer's proportionate share of system NPL/(A) at MD \$ 151,777

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 258,656
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 62,407

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 32,722
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,277)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,297)

Employer's Total Pension Expense/(Income) \$ 25,148

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,340	\$ 0
Changes of assumptions	\$ 27,666	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,564	\$ 0
Changes in proportionate share	\$ 8,282	\$ 13,067
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 12,196
Total (prior to post-MD contributions)	\$ 44,852	\$ 25,263
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,589

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (366)
2 nd Fiscal Year	12,723
3 rd Fiscal Year	9,684
4 th Fiscal Year	(3,136)
5 th Fiscal Year	684
Thereafter	0
Total	\$ 19,589

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2207: City of Mill City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00309191%
Employer's proportionate share at MD 0.00266445%

Employer's proportionate share of system NPL/(A) at prior MD \$ 464,167
Employer's proportionate share of system NPL/(A) at MD \$ 359,169

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 612,089
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 147,681

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 77,435
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,599)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,810)

Employer's Total Pension Expense/(Income) \$ 63,026

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,370	\$ 0
Changes of assumptions	\$ 65,470	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,700	\$ 0
Changes in proportionate share	\$ 0	\$ 41,599
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 8,949
Total (prior to post-MD contributions)	\$ 86,540	\$ 50,548
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 35,992

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,647
2 nd Fiscal Year	32,239
3 rd Fiscal Year	19,181
4 th Fiscal Year	(16,578)
5 th Fiscal Year	(1,497)
Thereafter	0
Total	\$ 35,992

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

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, 2017

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

Discount rate 7.50%

Employer's proportionate share at prior MD 0.03379902%

Employer's proportionate share at MD 0.03174598%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,074,018

Employer's proportionate share of system NPL/(A) at MD \$ 4,279,370

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,292,828

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,759,561

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 922,607

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,531)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (19,383)

Employer's Total Pension Expense/(Income) \$ 886,693

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 206,952	\$ 0
Changes of assumptions	\$ 780,053	\$ 0
Net difference between projected and actual earnings on investments	\$ 44,088	\$ 0
Changes in proportionate share	\$ 61,615	\$ 145,924
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,550	\$ 48,900
Total (prior to post-MD contributions)	\$ 1,098,258	\$ 194,824
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 903,434

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 167,304
2 nd Fiscal Year	516,420
3 rd Fiscal Year	351,817
4 th Fiscal Year	(128,367)
5 th Fiscal Year	(3,741)
Thereafter	0
Total	\$ 903,434

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00050274%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 67,770**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 115,492
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 27,865

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,611
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,919
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,388

Employer's Total Pension Expense/(Income) **\$ 23,918**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,277	\$ 0
Changes of assumptions	\$ 12,353	\$ 0
Net difference between projected and actual earnings on investments	\$ 698	\$ 0
Changes in proportionate share	\$ 34,050	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,770	\$ 4,169
Total (prior to post-MD contributions)	\$ 54,148	\$ 4,169
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 49,979

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 12,525
2 nd Fiscal Year	17,076
3 rd Fiscal Year	12,842
4 th Fiscal Year	5,351
5 th Fiscal Year	2,185
Thereafter	0
Total	\$ 49,979

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00018817%
Employer's proportionate share at MD 0.00017816%

Employer's proportionate share of system NPL/(A) at prior MD \$ 28,249
Employer's proportionate share of system NPL/(A) at MD \$ 24,016

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 40,928
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,875

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,178
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (297)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 295

Employer's Total Pension Expense/(Income) \$ 5,176

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,161	\$ 0
Changes of assumptions	\$ 4,378	\$ 0
Net difference between projected and actual earnings on investments	\$ 247	\$ 0
Changes in proportionate share	\$ 0	\$ 1,071
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,231	\$ 630
Total (prior to post-MD contributions)	\$ 7,017	\$ 1,701
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,316

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,138
2 nd Fiscal Year	3,044
3 rd Fiscal Year	1,994
4 th Fiscal Year	(803)
5 th Fiscal Year	(57)
Thereafter	0
Total	\$ 5,316

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 226

Employer's Total Pension Expense/(Income) \$ 226

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 747	\$ 0
Total (prior to post-MD contributions)	\$ 747	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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	\$ 226
2 nd Fiscal Year	226
3 rd Fiscal Year	226
4 th Fiscal Year	69
5 th Fiscal Year	0
Thereafter	0
Total	\$ 747

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00962310%
Employer's proportionate share at MD 0.00878737%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,444,651
Employer's proportionate share of system NPL/(A) at MD \$ 1,184,541

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,018,674
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 487,051

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 255,380
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,482
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (34,906)

Employer's Total Pension Expense/(Income) \$ 221,956

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 57,285	\$ 0
Changes of assumptions	\$ 215,921	\$ 0
Net difference between projected and actual earnings on investments	\$ 12,204	\$ 0
Changes in proportionate share	\$ 46,643	\$ 56,603
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 100,393
Total (prior to post-MD contributions)	\$ 332,053	\$ 156,996
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 175,057

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 22,827
2 nd Fiscal Year	121,764
3 rd Fiscal Year	82,697
4 th Fiscal Year	(47,637)
5 th Fiscal Year	(4,595)
Thereafter	0
Total	\$ 175,057

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2213: City of Stanfield

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00003583%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 4,830**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,231
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,986

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,041
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 564
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,334

Employer's Total Pension Expense/(Income) **\$ 3,939**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 234	\$ 0
Changes of assumptions	\$ 880	\$ 0
Net difference between projected and actual earnings on investments	\$ 50	\$ 0
Changes in proportionate share	\$ 2,427	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,003	\$ 297
Total (prior to post-MD contributions)	\$ 8,594	\$ 297
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,297

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,127
2 nd Fiscal Year	3,018
3 rd Fiscal Year	1,534
4 th Fiscal Year	460
5 th Fiscal Year	157
Thereafter	0
Total	\$ 8,297

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2214: City of Yamhill

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00391381%
Employer's proportionate share at MD 0.00438762%

Employer's proportionate share of system NPL/(A) at prior MD \$ 587,554
Employer's proportionate share of system NPL/(A) at MD \$ 591,453

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,007,944
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 243,189

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 127,514
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 9,954
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,645)

Employer's Total Pension Expense/(Income) \$ 135,823

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 28,603	\$ 0
Changes of assumptions	\$ 107,811	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,093	\$ 0
Changes in proportionate share	\$ 54,129	\$ 10,050
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,535
Total (prior to post-MD contributions)	\$ 196,636	\$ 14,585
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 182,051

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 36,396
2 nd Fiscal Year	84,690
3 rd Fiscal Year	63,147
4 th Fiscal Year	(5,112)
5 th Fiscal Year	2,931
Thereafter	0
Total	\$ 182,051

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2215: City of Powers

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 763

Employer's Total Pension Expense/(Income) \$ 763

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,533	\$ 0
Total (prior to post-MD contributions)	\$ 1,533	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,533

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 763
2 nd Fiscal Year	615
3 rd Fiscal Year	155
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,533

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2216: City of Brookings

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03794972%
Employer's proportionate share at MD 0.03641733%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,697,134
Employer's proportionate share of system NPL/(A) at MD \$ 4,909,070

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,365,951
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,018,477

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,058,366
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (29,763)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,492)

Employer's Total Pension Expense/(Income) \$ 1,012,111

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 237,405	\$ 0
Changes of assumptions	\$ 894,836	\$ 0
Net difference between projected and actual earnings on investments	\$ 50,575	\$ 0
Changes in proportionate share	\$ 6,674	\$ 131,526
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,752	\$ 40,005
Total (prior to post-MD contributions)	\$ 1,195,242	\$ 171,531
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,023,711

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 186,866
2 nd Fiscal Year	586,819
3 rd Fiscal Year	391,575
4 th Fiscal Year	(141,674)
5 th Fiscal Year	124
Thereafter	0
Total	\$ 1,023,711

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2217: City of Sutherlin

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01951972%
Employer's proportionate share at MD 0.01798807%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,930,363
Employer's proportionate share of system NPL/(A) at MD \$ 2,424,799

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,132,300
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 997,012

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 522,772
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (24,786)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (30,281)

Employer's Total Pension Expense/(Income) \$ 467,705

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 117,264	\$ 0
Changes of assumptions	\$ 441,998	\$ 0
Net difference between projected and actual earnings on investments	\$ 24,981	\$ 0
Changes in proportionate share	\$ 34,904	\$ 153,917
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 87,447
Total (prior to post-MD contributions)	\$ 619,147	\$ 241,364
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 377,783

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 60,082
2 nd Fiscal Year	257,398
3 rd Fiscal Year	158,202
4 th Fiscal Year	(92,880)
5 th Fiscal Year	(5,019)
Thereafter	0
Total	\$ 377,783

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer's proportionate share at prior MD 0.00193311%
Employer's proportionate share at MD 0.00192053%

Employer's proportionate share of system NPL/(A) at prior MD \$ 290,205
Employer's proportionate share of system NPL/(A) at MD \$ 258,888

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 441,193
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 106,448

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 55,815
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,472
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (912)

Employer's Total Pension Expense/(Income) \$ 63,375

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,520	\$ 0
Changes of assumptions	\$ 47,191	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,667	\$ 0
Changes in proportionate share	\$ 26,424	\$ 853
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,257	\$ 7,660
Total (prior to post-MD contributions)	\$ 91,059	\$ 8,513
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 82,546

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 19,854
2 nd Fiscal Year	40,289
3 rd Fiscal Year	27,677
4 th Fiscal Year	(5,383)
5 th Fiscal Year	108
Thereafter	0
Total	\$ 82,546

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00751959%
Employer's proportionate share at MD 0.00674607%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,128,865
Employer's proportionate share of system NPL/(A) at MD \$ 909,373

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,549,737
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 373,909

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 196,055
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,995)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,362)

Employer's Total Pension Expense/(Income) \$ 165,698

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 43,978	\$ 0
Changes of assumptions	\$ 165,762	\$ 0
Net difference between projected and actual earnings on investments	\$ 9,369	\$ 0
Changes in proportionate share	\$ 0	\$ 80,982
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,056	\$ 23,193
Total (prior to post-MD contributions)	\$ 230,165	\$ 104,175
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 125,990

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 12,827
2 nd Fiscal Year	88,685
3 rd Fiscal Year	60,180
4 th Fiscal Year	(33,692)
5 th Fiscal Year	(2,010)
Thereafter	0
Total	\$ 125,990

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00525087%
Employer's proportionate share at MD 0.00530422%

Employer's proportionate share of system NPL/(A) at prior MD \$ 788,278
Employer's proportionate share of system NPL/(A) at MD **\$ 715,011**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,218,509
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 293,993

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 154,152
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 14,130
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,850

Employer's Total Pension Expense/(Income) **\$ 179,132**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 34,578	\$ 0
Changes of assumptions	\$ 130,334	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,366	\$ 0
Changes in proportionate share	\$ 41,888	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,440	\$ 0
Total (prior to post-MD contributions)	\$ 243,606	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 243,606

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 58,934
2 nd Fiscal Year	115,191
3 rd Fiscal Year	78,320
4 th Fiscal Year	(10,802)
5 th Fiscal Year	1,962
Thereafter	0
Total	\$ 243,606

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2221: City of Sisters

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00838791%
Employer's proportionate share at MD 0.00841066%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,259,220
Employer's proportionate share of system NPL/(A) at MD \$ 1,133,760

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,932,134
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 466,172

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 244,432
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 119
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,858)

Employer's Total Pension Expense/(Income) \$ 227,693

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 54,829	\$ 0
Changes of assumptions	\$ 206,664	\$ 0
Net difference between projected and actual earnings on investments	\$ 11,680	\$ 0
Changes in proportionate share	\$ 5,062	\$ 3,134
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 50,107
Total (prior to post-MD contributions)	\$ 278,235	\$ 53,241
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 224,994

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 37,101
2 nd Fiscal Year	130,228
3 rd Fiscal Year	88,870
4 th Fiscal Year	(31,663)
5 th Fiscal Year	459
Thereafter	0
Total	\$ 224,994

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01015905%
Employer's proportionate share at MD 0.01037349%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,525,109
Employer's proportionate share of system NPL/(A) at MD \$ 1,398,350

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,383,044
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 574,964

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 301,476
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,402
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,557

Employer's Total Pension Expense/(Income) \$ 312,435

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 67,625	\$ 0
Changes of assumptions	\$ 254,894	\$ 0
Net difference between projected and actual earnings on investments	\$ 14,406	\$ 0
Changes in proportionate share	\$ 36,835	\$ 16,171
Differences between employer contributions and employer's proportionate share of system contributions	\$ 47,350	\$ 8,366
Total (prior to post-MD contributions)	\$ 421,110	\$ 24,537
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 396,573

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 77,364
2 nd Fiscal Year	192,423
3 rd Fiscal Year	141,134
4 th Fiscal Year	(19,351)
5 th Fiscal Year	5,004
Thereafter	0
Total	\$ 396,573

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02099759%
Employer's proportionate share at MD 0.02241974%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,152,226
Employer's proportionate share of system NPL/(A) at MD **\$ 3,022,189**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,150,363
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,242,643

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 651,566
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,491
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,603

Employer's Total Pension Expense/(Income) **\$ 662,660**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 146,154	\$ 0
Changes of assumptions	\$ 550,891	\$ 0
Net difference between projected and actual earnings on investments	\$ 31,136	\$ 0
Changes in proportionate share	\$ 124,480	\$ 87,917
Differences between employer contributions and employer's proportionate share of system contributions	\$ 62,799	\$ 30,694
Total (prior to post-MD contributions)	\$ 915,460	\$ 118,611
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 796,849

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 154,611
2 nd Fiscal Year	399,997
3 rd Fiscal Year	274,879
4 th Fiscal Year	(46,241)
5 th Fiscal Year	13,602
Thereafter	0
Total	\$ 796,849

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2224: City of Falls City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00237661%
Employer's proportionate share at MD 0.00146853%

Employer's proportionate share of system NPL/(A) at prior MD \$ 356,784
Employer's proportionate share of system NPL/(A) at MD \$ 197,958

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 337,357
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 81,395

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 42,679
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,254)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,586)

Employer's Total Pension Expense/(Income) \$ 29,839

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,573	\$ 0
Changes of assumptions	\$ 36,084	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,039	\$ 0
Changes in proportionate share	\$ 12,948	\$ 61,504
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,513	\$ 8,025
Total (prior to post-MD contributions)	\$ 62,157	\$ 69,529
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,372)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,439)
2 nd Fiscal Year	12,889
3 rd Fiscal Year	5,118
4 th Fiscal Year	(18,044)
5 th Fiscal Year	(3,895)
Thereafter	0
Total	\$ -7,372

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2225: City of Echo

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00267184%
Employer's proportionate share at MD 0.00252816%

Employer's proportionate share of system NPL/(A) at prior MD \$ 401,105
Employer's proportionate share of system NPL/(A) at MD \$ 340,797

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 580,780
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 140,126

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 73,474
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,669)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,277

Employer's Total Pension Expense/(Income) \$ 76,082

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,481	\$ 0
Changes of assumptions	\$ 62,121	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,511	\$ 0
Changes in proportionate share	\$ 5,466	\$ 21,887
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,269	\$ 2,446
Total (prior to post-MD contributions)	\$ 111,848	\$ 24,333
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 87,515

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18,792
2 nd Fiscal Year	45,821
3 rd Fiscal Year	29,956
4 th Fiscal Year	(7,716)
5 th Fiscal Year	663
Thereafter	0
Total	\$ 87,515

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2226: City of Hines

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00568081%
Employer's proportionate share at MD 0.00366648%

Employer's proportionate share of system NPL/(A) at prior MD \$ 852,821
Employer's proportionate share of system NPL/(A) at MD \$ 494,243

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 842,280
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 203,219

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 106,556
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (26,641)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,207)

Employer's Total Pension Expense/(Income) \$ 72,708

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,902	\$ 0
Changes of assumptions	\$ 90,092	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,092	\$ 0
Changes in proportionate share	\$ 14,101	\$ 136,430
Differences between employer contributions and employer's proportionate share of system contributions	\$ 499	\$ 20,722
Total (prior to post-MD contributions)	\$ 133,686	\$ 157,152
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (23,466)

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	\$ (10,377)
2 nd Fiscal Year	29,869
3 rd Fiscal Year	9,583
4 th Fiscal Year	(43,789)
5 th Fiscal Year	(8,753)
Thereafter	0
Total	\$ -23,466

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2227: Town Of Bonanza

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per 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 February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2228: City of Turner

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00504924%
Employer's proportionate share at MD 0.00409442%

Employer's proportionate share of system NPL/(A) at prior MD \$ 758,008
Employer's proportionate share of system NPL/(A) at MD \$ 551,929

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 940,588
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 226,938

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 118,993
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,129)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,468

Employer's Total Pension Expense/(Income) \$ 110,332

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,692	\$ 0
Changes of assumptions	\$ 100,607	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,686	\$ 0
Changes in proportionate share	\$ 6,840	\$ 67,462
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,198	\$ 0
Total (prior to post-MD contributions)	\$ 160,023	\$ 67,462
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 92,561

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 17,549
2 nd Fiscal Year	62,064
3 rd Fiscal Year	39,195
4 th Fiscal Year	(23,610)
5 th Fiscal Year	(2,637)
Thereafter	0
Total	\$ 92,561

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00672200%
Employer's proportionate share at MD 0.00644948%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,009,128
Employer's proportionate share of system NPL/(A) at MD \$ 869,392

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,481,603
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 357,471

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 187,436
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,032)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (17,181)

Employer's Total Pension Expense/(Income) \$ 162,223

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 42,044	\$ 0
Changes of assumptions	\$ 158,475	\$ 0
Net difference between projected and actual earnings on investments	\$ 8,957	\$ 0
Changes in proportionate share	\$ 0	\$ 27,472
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 51,228
Total (prior to post-MD contributions)	\$ 209,476	\$ 78,700
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 130,776

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	\$ 16,073
2 nd Fiscal Year	87,954
3 rd Fiscal Year	59,067
4 th Fiscal Year	(30,844)
5 th Fiscal Year	(1,474)
Thereafter	0
Total	\$ 130,776

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2231: City of Banks

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00309074%
Employer's proportionate share at MD 0.00237984%

Employer's proportionate share of system NPL/(A) at prior MD \$ 463,992
Employer's proportionate share of system NPL/(A) at MD \$ 320,803

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 546,707
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 131,906

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 69,163
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (30)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,896)

Employer's Total Pension Expense/(Income) \$ 61,237

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,514	\$ 0
Changes of assumptions	\$ 58,477	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,305	\$ 0
Changes in proportionate share	\$ 33,098	\$ 48,149
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 25,977
Total (prior to post-MD contributions)	\$ 110,394	\$ 74,126
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 36,268

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,308
2 nd Fiscal Year	33,362
3 rd Fiscal Year	19,122
4 th Fiscal Year	(19,916)
5 th Fiscal Year	(3,608)
Thereafter	0
Total	\$ 36,268

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2232: City of Joseph

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

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

Discount rate 7.50%

Employer's proportionate share at prior MD 0.00214370%

Employer's proportionate share at MD 0.00207720%

Employer's proportionate share of system NPL/(A) at prior MD \$ 321,819

Employer's proportionate share of system NPL/(A) at MD \$ 280,007

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 477,184

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 115,131

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 60,368

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,046)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,908)

Employer's Total Pension Expense/(Income) \$ 54,414

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,541	\$ 0
Changes of assumptions	\$ 51,040	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,885	\$ 0
Changes in proportionate share	\$ 2,588	\$ 6,385
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 14,791
Total (prior to post-MD contributions)	\$ 70,054	\$ 21,176
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 48,878

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,343
2 nd Fiscal Year	30,488
3 rd Fiscal Year	20,832
4 th Fiscal Year	(9,353)
5 th Fiscal Year	(432)
Thereafter	0
Total	\$ 48,878

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2233: City of Lafayette

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00437586%
Employer's proportionate share at MD 0.00542449%

Employer's proportionate share of system NPL/(A) at prior MD \$ 656,918
Employer's proportionate share of system NPL/(A) at MD **\$ 731,223**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,246,138
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 300,659

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 157,647
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 630
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,282)

Employer's Total Pension Expense/(Income) **\$ 156,995**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,362	\$ 0
Changes of assumptions	\$ 133,289	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,533	\$ 0
Changes in proportionate share	\$ 77,324	\$ 61,087
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,293	\$ 10,928
Total (prior to post-MD contributions)	\$ 265,801	\$ 72,015
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 193,786

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 34,072
2 nd Fiscal Year	93,623
3 rd Fiscal Year	64,446
4 th Fiscal Year	(4,644)
5 th Fiscal Year	6,289
Thereafter	0
Total	\$ 193,786

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2234: City of Aumsville

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00944806%
Employer's proportionate share at MD 0.00893969%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,418,373
Employer's proportionate share of system NPL/(A) at MD \$ 1,205,074

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,053,665
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 495,494

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 259,807
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 31,602
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (17,998)

Employer's Total Pension Expense/(Income) \$ 273,411

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 58,278	\$ 0
Changes of assumptions	\$ 219,663	\$ 0
Net difference between projected and actual earnings on investments	\$ 12,415	\$ 0
Changes in proportionate share	\$ 180,446	\$ 70,606
Differences between employer contributions and employer's proportionate share of system contributions	\$ 752	\$ 56,249
Total (prior to post-MD contributions)	\$ 471,554	\$ 126,855
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 344,699

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	\$ 70,830
2 nd Fiscal Year	170,970
3 rd Fiscal Year	133,218
4 th Fiscal Year	(27,904)
5 th Fiscal Year	(2,416)
Thereafter	0
Total	\$ 344,699

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2235: City of Amity

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00387868%
Employer's proportionate share at MD 0.00192561%

Employer's proportionate share of system NPL/(A) at prior MD \$ 582,280
Employer's proportionate share of system NPL/(A) at MD \$ 259,573

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 442,360
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 106,729

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 55,962
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (39,539)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,574)

Employer's Total Pension Expense/(Income) \$ 11,849

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,553	\$ 0
Changes of assumptions	\$ 47,316	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,674	\$ 0
Changes in proportionate share	\$ 2,526	\$ 164,718
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,585	\$ 13,604
Total (prior to post-MD contributions)	\$ 66,654	\$ 178,322
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (111,668)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (31,786)
2 nd Fiscal Year	(10,564)
3 rd Fiscal Year	(20,425)
4 th Fiscal Year	(40,157)
5 th Fiscal Year	(8,736)
Thereafter	0
Total	\$ -111,668

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00803325%
Employer's proportionate share at MD 0.00797611%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,205,977
Employer's proportionate share of system NPL/(A) at MD \$ 1,075,183

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,832,308
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 442,086

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 231,803
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,766
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,752

Employer's Total Pension Expense/(Income) \$ 242,321

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 51,996	\$ 0
Changes of assumptions	\$ 195,987	\$ 0
Net difference between projected and actual earnings on investments	\$ 11,077	\$ 0
Changes in proportionate share	\$ 60,105	\$ 24,385
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,281	\$ 5,503
Total (prior to post-MD contributions)	\$ 336,446	\$ 29,888
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 306,558

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 61,576
2 nd Fiscal Year	150,167
3 rd Fiscal Year	111,360
4 th Fiscal Year	(18,458)
5 th Fiscal Year	1,914
Thereafter	0
Total	\$ 306,558

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2237: City of Troutdale

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05321733%
Employer's proportionate share at MD 0.02019985%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,989,157
Employer's proportionate share of system NPL/(A) at MD \$ 2,722,947

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,640,400
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,119,602

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 587,051
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (567,717)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (74,193)

Employer's Total Pension Expense/(Income) \$ (54,859)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 131,683	\$ 0
Changes of assumptions	\$ 496,345	\$ 0
Net difference between projected and actual earnings on investments	\$ 28,053	\$ 0
Changes in proportionate share	\$ 40,699	\$ 2,449,487
Differences between employer contributions and employer's proportionate share of system contributions	\$ 64,640	\$ 242,105
Total (prior to post-MD contributions)	\$ 761,420	\$ 2,691,592
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,930,172)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (512,603)
2 nd Fiscal Year	(287,590)
3 rd Fiscal Year	(381,795)
4 th Fiscal Year	(600,697)
5 th Fiscal Year	(147,488)
Thereafter	0
Total	\$ -1,930,172

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2238: City of Warrenton

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03340720%
Employer's proportionate share at MD 0.03216011%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,015,196
Employer's proportionate share of system NPL/(A) at MD \$ 4,335,195

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,387,964
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,782,515

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 934,642
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,337)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,395

Employer's Total Pension Expense/(Income) \$ 914,700

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 209,652	\$ 0
Changes of assumptions	\$ 790,229	\$ 0
Net difference between projected and actual earnings on investments	\$ 44,663	\$ 0
Changes in proportionate share	\$ 44,435	\$ 157,755
Differences between employer contributions and employer's proportionate share of system contributions	\$ 75,374	\$ 38,675
Total (prior to post-MD contributions)	\$ 1,164,353	\$ 196,430
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 967,923

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 185,927
2 nd Fiscal Year	537,747
3 rd Fiscal Year	355,829
4 th Fiscal Year	(115,259)
5 th Fiscal Year	3,678
Thereafter	0
Total	\$ 967,923

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2240: City of Wilsonville

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.11160605%
Employer's proportionate share at MD 0.10356109%

Employer's proportionate share of system NPL/(A) at prior MD \$ 16,754,659
Employer's proportionate share of system NPL/(A) at MD \$ 13,960,074

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,790,515
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,740,005

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,009,709
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (260,411)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (54,190)

Employer's Total Pension Expense/(Income) \$ 2,695,108

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 675,115	\$ 0
Changes of assumptions	\$ 2,544,672	\$ 0
Net difference between projected and actual earnings on investments	\$ 143,821	\$ 0
Changes in proportionate share	\$ 112,943	\$ 1,141,368
Differences between employer contributions and employer's proportionate share of system contributions	\$ 166,642	\$ 222,028
Total (prior to post-MD contributions)	\$ 3,643,193	\$ 1,363,396
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,279,797

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 348,333
2 nd Fiscal Year	1,488,255
3 rd Fiscal Year	937,866
4 th Fiscal Year	(483,117)
5 th Fiscal Year	(11,540)
Thereafter	0
Total	\$ 2,279,797

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00317900%
Employer's proportionate share at MD 0.00325606%

Employer's proportionate share of system NPL/(A) at prior MD \$ 477,242
Employer's proportionate share of system NPL/(A) at MD \$ 438,918

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 747,997
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 180,471

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 94,628
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,796
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,535)

Employer's Total Pension Expense/(Income) \$ 90,889

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,226	\$ 0
Changes of assumptions	\$ 80,007	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,522	\$ 0
Changes in proportionate share	\$ 11,306	\$ 3,030
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 15,690
Total (prior to post-MD contributions)	\$ 117,061	\$ 18,720
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 98,341

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 17,104
2 nd Fiscal Year	53,240
3 rd Fiscal Year	37,560
4 th Fiscal Year	(10,199)
5 th Fiscal Year	636
Thereafter	0
Total	\$ 98,341

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2242: City of Gaston

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per 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	\$ 95	\$ 0
Total (prior to post-MD contributions)	\$ 95	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 95

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 40
2 nd Fiscal Year	40
3 rd Fiscal Year	15
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 95

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2243: City Of Brownsville

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00594577%
Employer's proportionate share at MD 0.00240855%

Employer's proportionate share of system NPL/(A) at prior MD \$ 892,598
Employer's proportionate share of system NPL/(A) at MD **\$ 324,673**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 553,303
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 133,497

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 69,998
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (76,107)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (43,812)

Employer's Total Pension Expense/(Income) **\$ (49,921)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,701	\$ 0
Changes of assumptions	\$ 59,182	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,345	\$ 0
Changes in proportionate share	\$ 780	\$ 307,940
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 113,929
Total (prior to post-MD contributions)	\$ 79,008	\$ 421,869
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (342,861)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (104,501)
2 nd Fiscal Year	(73,207)
3 rd Fiscal Year	(69,999)
4 th Fiscal Year	(77,523)
5 th Fiscal Year	(17,630)
Thereafter	0
Total	\$ -342,861

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2244: City of Lakeside

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00324908%
Employer's proportionate share at MD 0.00296665%

Employer's proportionate share of system NPL/(A) at prior MD \$ 487,762
Employer's proportionate share of system NPL/(A) at MD \$ 399,906

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 681,512
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 164,430

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 86,217
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,981
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,158)

Employer's Total Pension Expense/(Income) \$ 88,040

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,340	\$ 0
Changes of assumptions	\$ 72,896	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,120	\$ 0
Changes in proportionate share	\$ 34,445	\$ 19,129
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,163	\$ 28,072
Total (prior to post-MD contributions)	\$ 133,964	\$ 47,201
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 86,763

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 20,814
2 nd Fiscal Year	52,460
3 rd Fiscal Year	31,486
4 th Fiscal Year	(16,323)
5 th Fiscal Year	(1,674)
Thereafter	0
Total	\$ 86,763

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00681392%
Employer's proportionate share at MD 0.00687173%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,022,928
Employer's proportionate share of system NPL/(A) at MD \$ 926,312

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,578,604
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 380,874

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 199,707
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,501
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (388)

Employer's Total Pension Expense/(Income) \$ 202,820

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 44,797	\$ 0
Changes of assumptions	\$ 168,850	\$ 0
Net difference between projected and actual earnings on investments	\$ 9,543	\$ 0
Changes in proportionate share	\$ 17,741	\$ 3,840
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,132	\$ 6,124
Total (prior to post-MD contributions)	\$ 251,063	\$ 9,964
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 241,099

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 47,102
2 nd Fiscal Year	122,855
3 rd Fiscal Year	87,066
4 th Fiscal Year	(17,955)
5 th Fiscal Year	2,031
Thereafter	0
Total	\$ 241,099

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2246: City of Merrill

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00056012%
Employer's proportionate share at MD 0.00053373%

Employer's proportionate share of system NPL/(A) at prior MD \$ 84,087
Employer's proportionate share of system NPL/(A) at MD **\$ 71,947**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 122,611
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 29,583

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,511
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,831
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 252

Employer's Total Pension Expense/(Income) **\$ 21,594**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,479	\$ 0
Changes of assumptions	\$ 13,115	\$ 0
Net difference between projected and actual earnings on investments	\$ 741	\$ 0
Changes in proportionate share	\$ 20,497	\$ 1,787
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,574	\$ 3,842
Total (prior to post-MD contributions)	\$ 40,406	\$ 5,629
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 34,777

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,500
2 nd Fiscal Year	15,117
3 rd Fiscal Year	11,292
4 th Fiscal Year	(956)
5 th Fiscal Year	(176)
Thereafter	0
Total	\$ 34,777

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00115198%
Employer's proportionate share at MD 0.00111259%

Employer's proportionate share of system NPL/(A) at prior MD \$ 172,939
Employer's proportionate share of system NPL/(A) at MD \$ 149,978

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 255,589
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 61,667

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 32,334
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,714)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,729)

Employer's Total Pension Expense/(Income) \$ 25,891

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,253	\$ 0
Changes of assumptions	\$ 27,338	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,545	\$ 0
Changes in proportionate share	\$ 0	\$ 14,111
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,195	\$ 4,995
Total (prior to post-MD contributions)	\$ 39,331	\$ 19,106
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 20,225

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 679
2 nd Fiscal Year	13,429
3 rd Fiscal Year	10,102
4 th Fiscal Year	(4,146)
5 th Fiscal Year	161
Thereafter	0
Total	\$ 20,225

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2248: City of Fossil

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00081746%
Employer's proportionate share at MD 0.00091302%

Employer's proportionate share of system NPL/(A) at prior MD \$ 122,720
Employer's proportionate share of system NPL/(A) at MD \$ 123,075

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 209,743
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 50,605

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 26,534
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (341)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,254)

Employer's Total Pension Expense/(Income) \$ 22,939

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,952	\$ 0
Changes of assumptions	\$ 22,434	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,268	\$ 0
Changes in proportionate share	\$ 6,473	\$ 5,935
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 8,749
Total (prior to post-MD contributions)	\$ 36,127	\$ 14,684
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 21,443

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,250
2 nd Fiscal Year	12,613
3 rd Fiscal Year	8,855
4 th Fiscal Year	(2,709)
5 th Fiscal Year	435
Thereafter	0
Total	\$ 21,443

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2249: City of Phoenix

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01115636%
Employer's proportionate share at MD 0.01064887%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,674,829
Employer's proportionate share of system NPL/(A) at MD \$ 1,435,472

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,446,306
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 590,227

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 309,479
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 27,287
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (35,463)

Employer's Total Pension Expense/(Income) \$ 301,303

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 69,420	\$ 0
Changes of assumptions	\$ 261,661	\$ 0
Net difference between projected and actual earnings on investments	\$ 14,789	\$ 0
Changes in proportionate share	\$ 114,573	\$ 34,372
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 117,452
Total (prior to post-MD contributions)	\$ 460,443	\$ 151,824
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 308,619

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 59,992
2 nd Fiscal Year	177,883
3 rd Fiscal Year	123,408
4 th Fiscal Year	(48,443)
5 th Fiscal Year	(4,220)
Thereafter	0
Total	\$ 308,619

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00509155%
Employer's proportionate share at MD 0.00479798%

Employer's proportionate share of system NPL/(A) at prior MD \$ 764,360
Employer's proportionate share of system NPL/(A) at MD \$ 646,770

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,102,213
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 265,934

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 139,440
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (28,335)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 24,366

Employer's Total Pension Expense/(Income) \$ 135,471

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 31,278	\$ 0
Changes of assumptions	\$ 117,895	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,663	\$ 0
Changes in proportionate share	\$ 0	\$ 97,988
Differences between employer contributions and employer's proportionate share of system contributions	\$ 74,325	\$ 0
Total (prior to post-MD contributions)	\$ 230,161	\$ 97,988
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 132,173

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 26,745
2 nd Fiscal Year	76,653
3 rd Fiscal Year	43,866
4 th Fiscal Year	(17,043)
5 th Fiscal Year	1,952
Thereafter	0
Total	\$ 132,173

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2251: City of Rogue River

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00795005%
Employer's proportionate share at MD 0.00804326%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,193,487
Employer's proportionate share of system NPL/(A) at MD \$ 1,084,234

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,847,734
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 445,808

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 233,755
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (30,624)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,813

Employer's Total Pension Expense/(Income) \$ 218,944

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 52,434	\$ 0
Changes of assumptions	\$ 197,637	\$ 0
Net difference between projected and actual earnings on investments	\$ 11,170	\$ 0
Changes in proportionate share	\$ 6,313	\$ 104,641
Differences between employer contributions and employer's proportionate share of system contributions	\$ 62,953	\$ 3,733
Total (prior to post-MD contributions)	\$ 330,507	\$ 108,374
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 222,133

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 36,677
2 nd Fiscal Year	124,113
3 rd Fiscal Year	79,958
4 th Fiscal Year	(23,005)
5 th Fiscal Year	4,390
Thereafter	0
Total	\$ 222,133

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2252: City of Dayton

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00347679%
Employer's proportionate share at MD 0.00327394%

Employer's proportionate share of system NPL/(A) at prior MD \$ 521,947
Employer's proportionate share of system NPL/(A) at MD \$ 441,328

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 752,104
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 181,462

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 95,148
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,563
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,192)

Employer's Total Pension Expense/(Income) \$ 98,519

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,343	\$ 0
Changes of assumptions	\$ 80,446	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,547	\$ 0
Changes in proportionate share	\$ 44,261	\$ 13,739
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 26,411
Total (prior to post-MD contributions)	\$ 150,597	\$ 40,150
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 110,447

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 24,329
2 nd Fiscal Year	60,245
3 rd Fiscal Year	40,762
4 th Fiscal Year	(13,864)
5 th Fiscal Year	(1,025)
Thereafter	0
Total	\$ 110,447

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00024706%
Employer's proportionate share at MD 0.00020806%

Employer's proportionate share of system NPL/(A) at prior MD \$ 37,089
Employer's proportionate share of system NPL/(A) at MD \$ 28,047

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 47,796
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,532

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,047
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,854)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,163)

Employer's Total Pension Expense/(Income) \$ 1,030

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,356	\$ 0
Changes of assumptions	\$ 5,112	\$ 0
Net difference between projected and actual earnings on investments	\$ 289	\$ 0
Changes in proportionate share	\$ 783	\$ 14,409
Differences between employer contributions and employer's proportionate share of system contributions	\$ 308	\$ 4,423
Total (prior to post-MD contributions)	\$ 7,848	\$ 18,832
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,984)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,685)
2 nd Fiscal Year	(1,486)
3 rd Fiscal Year	(2,665)
4 th Fiscal Year	(2,880)
5 th Fiscal Year	(267)
Thereafter	0
Total	\$ -10,984

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2254: City of Shady Cove

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00042319%
Employer's proportionate share at MD 0.00112795%

Employer's proportionate share of system NPL/(A) at prior MD \$ 63,531
Employer's proportionate share of system NPL/(A) at MD \$ 152,048

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 259,118
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 62,518

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 32,781
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,295
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,701)

Employer's Total Pension Expense/(Income) \$ 42,375

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,353	\$ 0
Changes of assumptions	\$ 27,716	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,566	\$ 0
Changes in proportionate share	\$ 65,217	\$ 7,451
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 11,601
Total (prior to post-MD contributions)	\$ 101,852	\$ 19,052
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 82,800

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 16,814
2 nd Fiscal Year	29,670
3 rd Fiscal Year	25,987
4 th Fiscal Year	7,260
5 th Fiscal Year	3,069
Thereafter	0
Total	\$ 82,800

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2255: Town of Canyon City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00163996%
Employer's proportionate share at MD 0.00160064%

Employer's proportionate share of system NPL/(A) at prior MD \$ 246,196
Employer's proportionate share of system NPL/(A) at MD **\$ 215,767**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 367,706
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 88,718

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 46,518
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,668
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5

Employer's Total Pension Expense/(Income) **\$ 48,191**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,435	\$ 0
Changes of assumptions	\$ 39,330	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,223	\$ 0
Changes in proportionate share	\$ 17,291	\$ 9,750
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,344	\$ 1,671
Total (prior to post-MD contributions)	\$ 72,623	\$ 11,421
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 61,202

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,919
2 nd Fiscal Year	29,839
3 rd Fiscal Year	22,974
4 th Fiscal Year	(3,750)
5 th Fiscal Year	220
Thereafter	0
Total	\$ 61,202

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2256: City of Jordan Valley

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 338

Employer's Total Pension Expense/(Income) \$ 338

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 560	\$ 0
Total (prior to post-MD contributions)	\$ 560	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 560

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 338
2 nd Fiscal Year	205
3 rd Fiscal Year	12
4 th Fiscal Year	5
5 th Fiscal Year	0
Thereafter	0
Total	\$ 560

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2257: City of Culver

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00184728%
Employer's proportionate share at MD 0.00240194%

Employer's proportionate share of system NPL/(A) at prior MD \$ 277,320
Employer's proportionate share of system NPL/(A) at MD \$ 323,782

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 551,784
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 133,131

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 69,806
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,912
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,368)

Employer's Total Pension Expense/(Income) \$ 74,350

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,658	\$ 0
Changes of assumptions	\$ 59,020	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,336	\$ 0
Changes in proportionate share	\$ 38,772	\$ 1,074
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 12,928
Total (prior to post-MD contributions)	\$ 116,786	\$ 14,002
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 102,784

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 19,920
2 nd Fiscal Year	46,587
3 rd Fiscal Year	34,281
4 th Fiscal Year	(644)
5 th Fiscal Year	2,640
Thereafter	0
Total	\$ 102,784

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2258: City of Adair Village

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00329581%
Employer's proportionate share at MD 0.00187443%

Employer's proportionate share of system NPL/(A) at prior MD \$ 494,778
Employer's proportionate share of system NPL/(A) at MD \$ 252,674

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 430,602
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 103,893

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 54,475
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (19,921)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,290)

Employer's Total Pension Expense/(Income) \$ 32,264

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,219	\$ 0
Changes of assumptions	\$ 46,058	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,603	\$ 0
Changes in proportionate share	\$ 24,217	\$ 107,964
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,693	\$ 8,497
Total (prior to post-MD contributions)	\$ 87,790	\$ 116,461
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,671)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10,212)
2 nd Fiscal Year	10,650
3 rd Fiscal Year	3,422
4 th Fiscal Year	(26,323)
5 th Fiscal Year	(6,208)
Thereafter	0
Total	\$ -28,671

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2259: Town Of Hammond

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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 February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2260: City of Riddle

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00287451%
Employer's proportionate share at MD 0.00337835%

Employer's proportionate share of system NPL/(A) at prior MD \$ 431,531
Employer's proportionate share of system NPL/(A) at MD \$ 455,403

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 776,090
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 187,249

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 98,182
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,421
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,061)

Employer's Total Pension Expense/(Income) \$ 97,542

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,023	\$ 0
Changes of assumptions	\$ 83,012	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,692	\$ 0
Changes in proportionate share	\$ 35,119	\$ 22,865
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,578	\$ 8,987
Total (prior to post-MD contributions)	\$ 152,424	\$ 31,852
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 120,572

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 20,986
2 nd Fiscal Year	58,449
3 rd Fiscal Year	41,740
4 th Fiscal Year	(3,835)
5 th Fiscal Year	3,232
Thereafter	0
Total	\$ 120,572

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2261: City of Waldport

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00202731%
Employer's proportionate share at MD 0.00330811%

Employer's proportionate share of system NPL/(A) at prior MD \$ 304,346
Employer's proportionate share of system NPL/(A) at MD **\$ 445,934**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 759,954
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 183,356

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 96,141
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,784
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,659

Employer's Total Pension Expense/(Income) **\$ 109,584**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,566	\$ 0
Changes of assumptions	\$ 81,286	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,594	\$ 0
Changes in proportionate share	\$ 86,748	\$ 39,148
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,064	\$ 0
Total (prior to post-MD contributions)	\$ 211,258	\$ 39,148
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 172,110

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 34,619
2 nd Fiscal Year	70,311
3 rd Fiscal Year	51,976
4 th Fiscal Year	8,271
5 th Fiscal Year	6,932
Thereafter	0
Total	\$ 172,110

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00118566%
Employer's proportionate share at MD 0.00124090%

Employer's proportionate share of system NPL/(A) at prior MD \$ 177,995
Employer's proportionate share of system NPL/(A) at MD \$ 167,274

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 285,065
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 68,778

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 36,063
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,681)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (163)

Employer's Total Pension Expense/(Income) \$ 34,219

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,089	\$ 0
Changes of assumptions	\$ 30,491	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,723	\$ 0
Changes in proportionate share	\$ 3,742	\$ 8,076
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,690	\$ 2,714
Total (prior to post-MD contributions)	\$ 47,735	\$ 10,790
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 36,945

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,099
2 nd Fiscal Year	19,810
3 rd Fiscal Year	13,826
4 th Fiscal Year	(3,332)
5 th Fiscal Year	541
Thereafter	0
Total	\$ 36,945

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2263: City of La Grande

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02981855%
Employer's proportionate share at MD 0.02707704%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,476,457
Employer's proportionate share of system NPL/(A) at MD \$ 3,649,995

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,220,258
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,500,779

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 786,917
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (42,805)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,246

Employer's Total Pension Expense/(Income) \$ 745,358

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 176,515	\$ 0
Changes of assumptions	\$ 665,329	\$ 0
Net difference between projected and actual earnings on investments	\$ 37,604	\$ 0
Changes in proportionate share	\$ 18,039	\$ 209,244
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,445	\$ 20,581
Total (prior to post-MD contributions)	\$ 921,932	\$ 229,825
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 692,107

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 131,772
2 nd Fiscal Year	425,282
3 rd Fiscal Year	270,050
4 th Fiscal Year	(128,319)
5 th Fiscal Year	(6,677)
Thereafter	0
Total	\$ 692,107

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2264: City of Gervais

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00466158%
Employer's proportionate share at MD 0.00406479%

Employer's proportionate share of system NPL/(A) at prior MD \$ 699,811
Employer's proportionate share of system NPL/(A) at MD \$ 547,935

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 933,782
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 225,296

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 118,132
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,462)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,850

Employer's Total Pension Expense/(Income) \$ 108,520

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,498	\$ 0
Changes of assumptions	\$ 99,879	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,645	\$ 0
Changes in proportionate share	\$ 12,829	\$ 54,700
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,908	\$ 8,023
Total (prior to post-MD contributions)	\$ 168,759	\$ 62,723
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 106,036

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 16,408
2 nd Fiscal Year	62,026
3 rd Fiscal Year	45,364
4 th Fiscal Year	(16,818)
5 th Fiscal Year	(944)
Thereafter	0
Total	\$ 106,036

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00031744%
Employer's proportionate share at MD 0.00038206%

Employer's proportionate share of system NPL/(A) at prior MD \$ 47,655
Employer's proportionate share of system NPL/(A) at MD \$ 51,502

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 87,769
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 21,176

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,103
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,163
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,696)

Employer's Total Pension Expense/(Income) \$ 11,570

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,491	\$ 0
Changes of assumptions	\$ 9,388	\$ 0
Net difference between projected and actual earnings on investments	\$ 531	\$ 0
Changes in proportionate share	\$ 8,114	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 5,286
Total (prior to post-MD contributions)	\$ 20,524	\$ 5,286
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,238

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,913
2 nd Fiscal Year	7,210
3 rd Fiscal Year	5,466
4 th Fiscal Year	(560)
5 th Fiscal Year	208
Thereafter	0
Total	\$ 15,238

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2266: City of Irrigon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00540893%
Employer's proportionate share at MD 0.00502766%

Employer's proportionate share of system NPL/(A) at prior MD \$ 812,006
Employer's proportionate share of system NPL/(A) at MD \$ 677,730

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,154,976
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 278,664

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 146,115
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,487)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,825)

Employer's Total Pension Expense/(Income) \$ 137,803

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,775	\$ 0
Changes of assumptions	\$ 123,538	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,982	\$ 0
Changes in proportionate share	\$ 1,540	\$ 25,823
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,369	\$ 8,821
Total (prior to post-MD contributions)	\$ 169,204	\$ 34,644
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 134,560

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 23,872
2 nd Fiscal Year	79,051
3 rd Fiscal Year	53,007
4 th Fiscal Year	(20,873)
5 th Fiscal Year	(497)
Thereafter	0
Total	\$ 134,560

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2267: City of Independence

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.03134115%
Employer's proportionate share at MD	0.03078833%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 4,705,034
Employer's proportionate share of system NPL/(A) at MD	\$ 4,150,279
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,072,832
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,706,482

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 894,775
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 31,928
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 2,502
Employer's Total Pension Expense/(Income)	\$ 929,205

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 200,709	\$ 0
Changes of assumptions	\$ 756,522	\$ 0
Net difference between projected and actual earnings on investments	\$ 42,758	\$ 0
Changes in proportionate share	\$ 127,361	\$ 37,442
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,687	\$ 11,091
Total (prior to post-MD contributions)	\$ 1,160,037	\$ 48,533
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,111,504

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 231,518
2 nd Fiscal Year	569,731
3 rd Fiscal Year	395,931
4 th Fiscal Year	(90,672)
5 th Fiscal Year	4,995
Thereafter	0
Total	\$ 1,111,504

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00647747%
Employer's proportionate share at MD 0.00781471%

Employer's proportionate share of system NPL/(A) at prior MD \$ 972,419
Employer's proportionate share of system NPL/(A) at MD \$ 1,053,426

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,795,230
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 433,140

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 227,112
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,325)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,161)

Employer's Total Pension Expense/(Income) \$ 210,626

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 50,944	\$ 0
Changes of assumptions	\$ 192,021	\$ 0
Net difference between projected and actual earnings on investments	\$ 10,853	\$ 0
Changes in proportionate share	\$ 90,571	\$ 108,104
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,803	\$ 17,481
Total (prior to post-MD contributions)	\$ 355,192	\$ 125,585
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 229,607

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 33,539
2 nd Fiscal Year	119,141
3 rd Fiscal Year	81,102
4 th Fiscal Year	(12,072)
5 th Fiscal Year	7,897
Thereafter	0
Total	\$ 229,607

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2269: City of Durham

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00080591%
Employer's proportionate share at MD 0.00087990%

Employer's proportionate share of system NPL/(A) at prior MD \$ 120,986
Employer's proportionate share of system NPL/(A) at MD \$ 118,611

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 202,135
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 48,770

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 25,572
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,647
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,047)

Employer's Total Pension Expense/(Income) \$ 26,172

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,736	\$ 0
Changes of assumptions	\$ 21,621	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,222	\$ 0
Changes in proportionate share	\$ 19,308	\$ 6,839
Differences between employer contributions and employer's proportionate share of system contributions	\$ 601	\$ 7,000
Total (prior to post-MD contributions)	\$ 48,488	\$ 13,839
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 34,649

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,233
2 nd Fiscal Year	16,178
3 rd Fiscal Year	13,291
4 th Fiscal Year	(1,340)
5 th Fiscal Year	287
Thereafter	0
Total	\$ 34,649

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00080933%
Employer's proportionate share at MD 0.00077752%

Employer's proportionate share of system NPL/(A) at prior MD \$ 121,499
Employer's proportionate share of system NPL/(A) at MD \$ 104,810

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 178,615
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 43,095

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,596
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,523)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,835)

Employer's Total Pension Expense/(Income) \$ 13,238

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,069	\$ 0
Changes of assumptions	\$ 19,105	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,080	\$ 0
Changes in proportionate share	\$ 0	\$ 25,189
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,238	\$ 5,052
Total (prior to post-MD contributions)	\$ 26,492	\$ 30,241
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,749)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,381)
2 nd Fiscal Year	4,165
3 rd Fiscal Year	1,180
4 th Fiscal Year	(4,784)
5 th Fiscal Year	70
Thereafter	0
Total	\$ -3,749

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00590476%
Employer's proportionate share at MD 0.00558471%

Employer's proportionate share of system NPL/(A) at prior MD \$ 886,442
Employer's proportionate share of system NPL/(A) at MD \$ 752,821

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,282,944
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 309,540

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 162,304
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (28,572)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,931)

Employer's Total Pension Expense/(Income) \$ 129,801

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 36,407	\$ 0
Changes of assumptions	\$ 137,226	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,756	\$ 0
Changes in proportionate share	\$ 10,843	\$ 114,241
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,300	\$ 17,714
Total (prior to post-MD contributions)	\$ 207,532	\$ 131,955
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 75,577

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,247
2 nd Fiscal Year	64,814
3 rd Fiscal Year	35,427
4 th Fiscal Year	(28,272)
5 th Fiscal Year	360
Thereafter	0
Total	\$ 75,577

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2272: City of Aurora

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00102596%
Employer's proportionate share at MD 0.00092368%

Employer's proportionate share of system NPL/(A) at prior MD \$ 154,020
Employer's proportionate share of system NPL/(A) at MD \$ 124,512

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 212,192
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 51,196

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 26,844
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,190
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,711)

Employer's Total Pension Expense/(Income) \$ 27,323

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,021	\$ 0
Changes of assumptions	\$ 22,696	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,283	\$ 0
Changes in proportionate share	\$ 42,387	\$ 26,232
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,075	\$ 15,747
Total (prior to post-MD contributions)	\$ 77,462	\$ 41,979
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 35,483

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,392
2 nd Fiscal Year	16,950
3 rd Fiscal Year	16,018
4 th Fiscal Year	(3,044)
5 th Fiscal Year	(832)
Thereafter	0
Total	\$ 35,483

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2273: City of Silverton

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03495655%
Employer's proportionate share at MD 0.03384383%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,247,790
Employer's proportionate share of system NPL/(A) at MD \$ 4,562,161

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,774,755
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,875,837

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 983,575
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (43,248)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,458)

Employer's Total Pension Expense/(Income) \$ 933,869

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 220,628	\$ 0
Changes of assumptions	\$ 831,601	\$ 0
Net difference between projected and actual earnings on investments	\$ 47,001	\$ 0
Changes in proportionate share	\$ 12,646	\$ 177,632
Differences between employer contributions and employer's proportionate share of system contributions	\$ 40,229	\$ 39,692
Total (prior to post-MD contributions)	\$ 1,152,105	\$ 217,324
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 934,781

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 166,941
2 nd Fiscal Year	537,472
3 rd Fiscal Year	354,452
4 th Fiscal Year	(127,276)
5 th Fiscal Year	3,191
Thereafter	0
Total	\$ 934,781

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2274: City of Gold Hill

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

Discount rate 7.50%
Employer's proportionate share at prior MD 0.00152060%
Employer's proportionate share at MD 0.00126831%

Employer's proportionate share of system NPL/(A) at prior MD \$ 228,277
Employer's proportionate share of system NPL/(A) at MD \$ 170,969

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 291,362
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 70,298

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 36,860
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,933
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,668)

Employer's Total Pension Expense/(Income) \$ 34,125

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,268	\$ 0
Changes of assumptions	\$ 31,165	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,761	\$ 0
Changes in proportionate share	\$ 22,320	\$ 19,146
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 17,332
Total (prior to post-MD contributions)	\$ 63,514	\$ 36,478
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 27,036

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,384
2 nd Fiscal Year	19,279
3 rd Fiscal Year	12,724
4 th Fiscal Year	(8,792)
5 th Fiscal Year	(1,559)
Thereafter	0
Total	\$ 27,036

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2275: City of Toledo

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01748515%
Employer's proportionate share at MD 0.01847977%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,624,927
Employer's proportionate share of system NPL/(A) at MD \$ 2,491,080

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,245,255
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,024,265

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 537,062
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 15,242
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (55,487)

Employer's Total Pension Expense/(Income) \$ 496,817

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 120,470	\$ 0
Changes of assumptions	\$ 454,079	\$ 0
Net difference between projected and actual earnings on investments	\$ 25,664	\$ 0
Changes in proportionate share	\$ 75,970	\$ 13,230
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 164,653
Total (prior to post-MD contributions)	\$ 676,183	\$ 177,883
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 498,300

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 78,051
2 nd Fiscal Year	284,258
3 rd Fiscal Year	195,879
4 th Fiscal Year	(63,440)
5 th Fiscal Year	3,551
Thereafter	0
Total	\$ 498,300

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2276: City of Newport

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02977186%
Employer's proportionate share at MD 0.02427185%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,469,447
Employer's proportionate share of system NPL/(A) at MD \$ 3,271,855

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,575,838
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,345,298

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 705,392
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (60,163)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (25,731)

Employer's Total Pension Expense/(Income) \$ 619,498

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 158,228	\$ 0
Changes of assumptions	\$ 596,401	\$ 0
Net difference between projected and actual earnings on investments	\$ 33,708	\$ 0
Changes in proportionate share	\$ 73,816	\$ 372,514
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,170	\$ 73,862
Total (prior to post-MD contributions)	\$ 880,323	\$ 446,376
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 433,947

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 69,479
2 nd Fiscal Year	336,372
3 rd Fiscal Year	205,761
4 th Fiscal Year	(157,779)
5 th Fiscal Year	(19,886)
Thereafter	0
Total	\$ 433,947

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2277: City Of Rajneeshpuram

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per 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 February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.28938643%
Employer's proportionate share at MD 0.30529198%

Employer's proportionate share of system NPL/(A) at prior MD \$ 43,443,622
Employer's proportionate share of system NPL/(A) at MD \$ 41,153,474

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 70,133,034
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,921,196

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,872,445
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 118,793
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (279,873)

Employer's Total Pension Expense/(Income) \$ 8,711,365

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,990,200	\$ 0
Changes of assumptions	\$ 7,501,544	\$ 0
Net difference between projected and actual earnings on investments	\$ 423,977	\$ 0
Changes in proportionate share	\$ 1,346,371	\$ 804,737
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 722,633
Total (prior to post-MD contributions)	\$ 11,262,092	\$ 1,527,370
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,734,722

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,793,212
2 nd Fiscal Year	5,146,769
3 rd Fiscal Year	3,503,326
4 th Fiscal Year	(833,619)
5 th Fiscal Year	125,033
Thereafter	0
Total	\$ 9,734,722

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06186909%
Employer's proportionate share at MD 0.05901791%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,287,987
Employer's proportionate share of system NPL/(A) at MD \$ 7,955,637

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,557,857
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,271,143

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,715,188
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,339)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (56,641)

Employer's Total Pension Expense/(Income) \$ 1,653,208

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 384,738	\$ 0
Changes of assumptions	\$ 1,450,171	\$ 0
Net difference between projected and actual earnings on investments	\$ 81,962	\$ 0
Changes in proportionate share	\$ 128,017	\$ 193,109
Differences between employer contributions and employer's proportionate share of system contributions	\$ 89,527	\$ 167,863
Total (prior to post-MD contributions)	\$ 2,134,415	\$ 360,972
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,773,443

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 315,816
2 nd Fiscal Year	973,278
3 rd Fiscal Year	688,247
4 th Fiscal Year	(205,869)
5 th Fiscal Year	1,970
Thereafter	0
Total	\$ 1,773,443

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2280: City of Winston

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01200647%
Employer's proportionate share at MD 0.01058968%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,802,450
Employer's proportionate share of system NPL/(A) at MD \$ 1,427,493

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,432,708
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 586,946

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 307,759
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (13,855)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (35,077)

Employer's Total Pension Expense/(Income) \$ 258,827

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 69,034	\$ 0
Changes of assumptions	\$ 260,206	\$ 0
Net difference between projected and actual earnings on investments	\$ 14,707	\$ 0
Changes in proportionate share	\$ 21,594	\$ 97,733
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 103,679
Total (prior to post-MD contributions)	\$ 365,541	\$ 201,412
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 164,129

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18,857
2 nd Fiscal Year	136,675
3 rd Fiscal Year	83,201
4 th Fiscal Year	(67,305)
5 th Fiscal Year	(7,298)
Thereafter	0
Total	\$ 164,129

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2281: City of Manzanita

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00872423%
Employer's proportionate share at MD 0.00774146%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,309,709
Employer's proportionate share of system NPL/(A) at MD \$ 1,043,552

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,778,403
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 429,080

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 224,984
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,225)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,608)

Employer's Total Pension Expense/(Income) \$ 204,151

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 50,467	\$ 0
Changes of assumptions	\$ 190,221	\$ 0
Net difference between projected and actual earnings on investments	\$ 10,751	\$ 0
Changes in proportionate share	\$ 9,123	\$ 66,563
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 24,804
Total (prior to post-MD contributions)	\$ 260,562	\$ 91,367
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 169,195

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 28,723
2 nd Fiscal Year	113,880
3 rd Fiscal Year	72,406
4 th Fiscal Year	(42,109)
5 th Fiscal Year	(3,705)
Thereafter	0
Total	\$ 169,195

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2282: City of Eagle Point

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01109847%
Employer's proportionate share at MD 0.00947291%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,666,138
Employer's proportionate share of system NPL/(A) at MD \$ 1,276,952

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,176,159
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 525,048

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 275,303
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (27,180)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (23,128)

Employer's Total Pension Expense/(Income) \$ 224,995

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 61,754	\$ 0
Changes of assumptions	\$ 232,766	\$ 0
Net difference between projected and actual earnings on investments	\$ 13,156	\$ 0
Changes in proportionate share	\$ 0	\$ 114,098
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,883	\$ 52,697
Total (prior to post-MD contributions)	\$ 311,559	\$ 166,795
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 144,764

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,332
2 nd Fiscal Year	117,643
3 rd Fiscal Year	78,027
4 th Fiscal Year	(55,713)
5 th Fiscal Year	(5,525)
Thereafter	0
Total	\$ 144,764

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2283: City of Maupin

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00138583%
Employer's proportionate share at MD 0.00273588%

Employer's proportionate share of system NPL/(A) at prior MD \$ 208,045
Employer's proportionate share of system NPL/(A) at MD \$ 368,798

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 628,499
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 151,640

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 79,511
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 20,933
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,033)

Employer's Total Pension Expense/(Income) \$ 98,411

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,835	\$ 0
Changes of assumptions	\$ 67,225	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,799	\$ 0
Changes in proportionate share	\$ 93,086	\$ 1,999
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,745	\$ 15,431
Total (prior to post-MD contributions)	\$ 184,690	\$ 17,430
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 167,260

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 36,413
2 nd Fiscal Year	65,680
3 rd Fiscal Year	49,811
4 th Fiscal Year	9,382
5 th Fiscal Year	5,974
Thereafter	0
Total	\$ 167,260

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00194698%
Employer's proportionate share at MD 0.00203360%

Employer's proportionate share of system NPL/(A) at prior MD \$ 292,287
Employer's proportionate share of system NPL/(A) at MD \$ 274,130

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 467,168
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 112,715

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 59,101
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,174
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,089)

Employer's Total Pension Expense/(Income) \$ 68,186

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,257	\$ 0
Changes of assumptions	\$ 49,969	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,824	\$ 0
Changes in proportionate share	\$ 59,638	\$ 10,759
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,137	\$ 23,388
Total (prior to post-MD contributions)	\$ 130,825	\$ 34,147
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 96,678

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 22,103
2 nd Fiscal Year	44,461
3 rd Fiscal Year	34,637
4 th Fiscal Year	(4,335)
5 th Fiscal Year	(188)
Thereafter	0
Total	\$ 96,678

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2285: City of Veneta

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

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

Discount rate 7.50%

Employer's proportionate share at prior MD 0.00965686%

Employer's proportionate share at MD 0.00956570%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,449,719

Employer's proportionate share of system NPL/(A) at MD \$ 1,289,460

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,197,475

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 530,191

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 278,000

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,686)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,495)

Employer's Total Pension Expense/(Income) \$ 264,819

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 62,359	\$ 0
Changes of assumptions	\$ 235,046	\$ 0
Net difference between projected and actual earnings on investments	\$ 13,284	\$ 0
Changes in proportionate share	\$ 18,591	\$ 45,762
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,307	\$ 26,573
Total (prior to post-MD contributions)	\$ 346,587	\$ 72,335
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 274,252

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 48,053
2 nd Fiscal Year	153,489
3 rd Fiscal Year	102,205
4 th Fiscal Year	(31,926)
5 th Fiscal Year	2,431
Thereafter	0
Total	\$ 274,252

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00279372%
Employer's proportionate share at MD 0.00264163%

Employer's proportionate share of system NPL/(A) at prior MD \$ 419,402
Employer's proportionate share of system NPL/(A) at MD \$ 356,093

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 606,847
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 146,416

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 76,771
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,131)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,821)

Employer's Total Pension Expense/(Income) \$ 69,819

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,221	\$ 0
Changes of assumptions	\$ 64,909	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,669	\$ 0
Changes in proportionate share	\$ 4,675	\$ 25,759
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,396	\$ 7,677
Total (prior to post-MD contributions)	\$ 92,870	\$ 33,436
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 59,434

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,958
2 nd Fiscal Year	38,676
3 rd Fiscal Year	23,753
4 th Fiscal Year	(12,594)
5 th Fiscal Year	(360)
Thereafter	0
Total	\$ 59,434

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2287: City of King City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00438784%
Employer's proportionate share at MD 0.00467064%

Employer's proportionate share of system NPL/(A) at prior MD \$ 658,717
Employer's proportionate share of system NPL/(A) at MD \$ 629,604

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,072,960
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 258,876

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 135,739
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,907
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 418

Employer's Total Pension Expense/(Income) \$ 140,064

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,448	\$ 0
Changes of assumptions	\$ 114,766	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,486	\$ 0
Changes in proportionate share	\$ 24,381	\$ 8,997
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,501	\$ 6,314
Total (prior to post-MD contributions)	\$ 188,582	\$ 15,311
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 173,271

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 34,224
2 nd Fiscal Year	85,437
3 rd Fiscal Year	59,560
4 th Fiscal Year	(8,829)
5 th Fiscal Year	2,879
Thereafter	0
Total	\$ 173,271

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

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, 2017

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

Discount rate 7.50%

Employer's proportionate share at prior MD 0.13985297%

Employer's proportionate share at MD 0.12527218%

Employer's proportionate share of system NPL/(A) at prior MD \$ 20,995,178

Employer's proportionate share of system NPL/(A) at MD \$ 16,886,737

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 28,778,084

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,943,370

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,640,680

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (420,910)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 41,524

Employer's Total Pension Expense/(Income) \$ 3,261,294

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 816,650	\$ 0
Changes of assumptions	\$ 3,078,151	\$ 0
Net difference between projected and actual earnings on investments	\$ 173,973	\$ 0
Changes in proportionate share	\$ 0	\$ 1,610,886
Differences between employer contributions and employer's proportionate share of system contributions	\$ 289,565	\$ 78,300
Total (prior to post-MD contributions)	\$ 4,358,339	\$ 1,689,186
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,669,153

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 422,530
2 nd Fiscal Year	1,791,470
3 rd Fiscal Year	1,111,627
4 th Fiscal Year	(627,080)
5 th Fiscal Year	(29,394)
Thereafter	0
Total	\$ 2,669,153

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2289: City Of St Paul

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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 February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01652462%
Employer's proportionate share at MD 0.01517129%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,480,729
Employer's proportionate share of system NPL/(A) at MD \$ 2,045,096

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,485,216
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 840,888

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 440,910
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,549)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,763

Employer's Total Pension Expense/(Income) \$ 446,124

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 98,902	\$ 0
Changes of assumptions	\$ 372,784	\$ 0
Net difference between projected and actual earnings on investments	\$ 21,069	\$ 0
Changes in proportionate share	\$ 15,155	\$ 93,466
Differences between employer contributions and employer's proportionate share of system contributions	\$ 85,470	\$ 9,345
Total (prior to post-MD contributions)	\$ 593,380	\$ 102,811
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 490,569

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	\$ 102,331
2 nd Fiscal Year	266,202
3 rd Fiscal Year	176,547
4 th Fiscal Year	(54,942)
5 th Fiscal Year	430
Thereafter	0
Total	\$ 490,569

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2291: City of Florence

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02535152%
Employer's proportionate share at MD 0.02733098%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,805,852
Employer's proportionate share of system NPL/(A) at MD \$ 3,684,226

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,278,595
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,514,854

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 794,297
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 20,455
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (34,981)

Employer's Total Pension Expense/(Income) \$ 779,771

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 178,171	\$ 0
Changes of assumptions	\$ 671,569	\$ 0
Net difference between projected and actual earnings on investments	\$ 37,956	\$ 0
Changes in proportionate share	\$ 167,001	\$ 80,671
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,017	\$ 119,101
Total (prior to post-MD contributions)	\$ 1,056,714	\$ 199,772
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 856,942

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 160,430
2 nd Fiscal Year	458,783
3 rd Fiscal Year	306,501
4 th Fiscal Year	(79,146)
5 th Fiscal Year	10,373
Thereafter	0
Total	\$ 856,942

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04674612%
Employer's proportionate share at MD 0.04224482%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,017,678
Employer's proportionate share of system NPL/(A) at MD \$ 5,694,618

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,704,668
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,341,473

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,227,726
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (104,645)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (21,955)

Employer's Total Pension Expense/(Income) \$ 1,101,126

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 275,394	\$ 0
Changes of assumptions	\$ 1,038,027	\$ 0
Net difference between projected and actual earnings on investments	\$ 58,668	\$ 0
Changes in proportionate share	\$ 0	\$ 408,299
Differences between employer contributions and employer's proportionate share of system contributions	\$ 33,391	\$ 69,192
Total (prior to post-MD contributions)	\$ 1,405,480	\$ 477,491
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 927,989

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 143,825
2 nd Fiscal Year	607,627
3 rd Fiscal Year	392,503
4 th Fiscal Year	(205,438)
5 th Fiscal Year	(10,528)
Thereafter	0
Total	\$ 927,989

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2293: City of Lowell

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00046733%
Employer's proportionate share at MD 0.00195693%

Employer's proportionate share of system NPL/(A) at prior MD \$ 70,157
Employer's proportionate share of system NPL/(A) at MD \$ 263,795

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 449,555
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 108,465

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 56,873
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,277)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (513)

Employer's Total Pension Expense/(Income) \$ 53,083

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,757	\$ 0
Changes of assumptions	\$ 48,085	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,718	\$ 0
Changes in proportionate share	\$ 101,941	\$ 89,685
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,362	\$ 8,926
Total (prior to post-MD contributions)	\$ 177,863	\$ 98,611
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 79,252

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,737
2 nd Fiscal Year	30,366
3 rd Fiscal Year	21,459
4 th Fiscal Year	10,917
5 th Fiscal Year	7,773
Thereafter	0
Total	\$ 79,252

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2294: City of Depoe Bay

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00837112%
Employer's proportionate share at MD 0.00755606%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,256,699
Employer's proportionate share of system NPL/(A) at MD \$ 1,018,560

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,735,812
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 418,804

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 219,595
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,992)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,119)

Employer's Total Pension Expense/(Income) \$ 200,484

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 49,258	\$ 0
Changes of assumptions	\$ 185,665	\$ 0
Net difference between projected and actual earnings on investments	\$ 10,494	\$ 0
Changes in proportionate share	\$ 0	\$ 67,130
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,902	\$ 10,357
Total (prior to post-MD contributions)	\$ 256,319	\$ 77,487
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 178,832

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	\$ 29,258
2 nd Fiscal Year	112,405
3 rd Fiscal Year	74,022
4 th Fiscal Year	(35,172)
5 th Fiscal Year	(1,681)
Thereafter	0
Total	\$ 178,832

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2295: City of Tigard

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07471861%
Employer's proportionate share at MD 0.07296004%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,216,998
Employer's proportionate share of system NPL/(A) at MD \$ 9,835,041

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,760,706
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,043,903

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,120,376
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (83,316)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,942

Employer's Total Pension Expense/(Income) \$ 2,043,002

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 475,627	\$ 0
Changes of assumptions	\$ 1,792,753	\$ 0
Net difference between projected and actual earnings on investments	\$ 101,324	\$ 0
Changes in proportionate share	\$ 69,918	\$ 398,783
Differences between employer contributions and employer's proportionate share of system contributions	\$ 90,883	\$ 52,829
Total (prior to post-MD contributions)	\$ 2,530,505	\$ 451,612
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,078,893

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 389,671
2 nd Fiscal Year	1,184,271
3 rd Fiscal Year	765,594
4 th Fiscal Year	(270,519)
5 th Fiscal Year	9,875
Thereafter	0
Total	\$ 2,078,893

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2296: City of Happy Valley

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03026638%
Employer's proportionate share at MD 0.04088109%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,543,686
Employer's proportionate share of system NPL/(A) at MD \$ 5,510,786

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,391,386
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,265,886

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,188,093
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 181,146
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 33,639

Employer's Total Pension Expense/(Income) \$ 1,402,878

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 266,504	\$ 0
Changes of assumptions	\$ 1,004,518	\$ 0
Net difference between projected and actual earnings on investments	\$ 56,774	\$ 0
Changes in proportionate share	\$ 757,486	\$ 6,970
Differences between employer contributions and employer's proportionate share of system contributions	\$ 143,650	\$ 18,931
Total (prior to post-MD contributions)	\$ 2,228,932	\$ 25,901
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,203,031

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 476,481
2 nd Fiscal Year	921,361
3 rd Fiscal Year	683,739
4 th Fiscal Year	58,444
5 th Fiscal Year	63,007
Thereafter	0
Total	\$ 2,203,031

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2297: City of Rainier

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00805747%
Employer's proportionate share at MD 0.00958370%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,209,613
Employer's proportionate share of system NPL/(A) at MD \$ 1,291,886

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,201,610
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 531,189

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 278,523
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 23,487
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,930)

Employer's Total Pension Expense/(Income) \$ 289,080

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 62,476	\$ 0
Changes of assumptions	\$ 235,488	\$ 0
Net difference between projected and actual earnings on investments	\$ 13,309	\$ 0
Changes in proportionate share	\$ 137,966	\$ 26,484
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 29,315
Total (prior to post-MD contributions)	\$ 449,239	\$ 55,799
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 393,440

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 71,906
2 nd Fiscal Year	179,349
3 rd Fiscal Year	138,775
4 th Fiscal Year	(5,152)
5 th Fiscal Year	8,563
Thereafter	0
Total	\$ 393,440

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07758981%
Employer's proportionate share at MD 0.07083796%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,648,032
Employer's proportionate share of system NPL/(A) at MD \$ 9,548,984

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,273,212
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,926,284

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,058,704
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (173,238)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (89,494)

Employer's Total Pension Expense/(Income) \$ 1,795,972

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 461,793	\$ 0
Changes of assumptions	\$ 1,740,609	\$ 0
Net difference between projected and actual earnings on investments	\$ 98,377	\$ 0
Changes in proportionate share	\$ 84,809	\$ 794,647
Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,941	\$ 231,901
Total (prior to post-MD contributions)	\$ 2,415,529	\$ 1,026,548
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,388,981

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 190,729
2 nd Fiscal Year	971,771
3 rd Fiscal Year	601,855
4 th Fiscal Year	(359,667)
5 th Fiscal Year	(15,707)
Thereafter	0
Total	\$ 1,388,981

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2299: City of Dunes City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00048050%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 72,134
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,213)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (261)

Employer's Total Pension Expense/(Income) **\$ (8,474)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 389	\$ 35,206
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,871	\$ 2,331
Total (prior to post-MD contributions)	\$ 2,260	\$ 37,537
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (35,277)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,474)
2 nd Fiscal Year	(8,519)
3 rd Fiscal Year	(8,551)
4 th Fiscal Year	(7,581)
5 th Fiscal Year	(2,152)
Thereafter	0
Total	\$ -35,277

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2300: City of Yachats

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00610478%
Employer's proportionate share at MD 0.00519732%

Employer's proportionate share of system NPL/(A) at prior MD \$ 916,469
Employer's proportionate share of system NPL/(A) at MD \$ 700,601

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,193,952
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 288,068

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 151,045
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,260)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,638)

Employer's Total Pension Expense/(Income) \$ 128,147

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,881	\$ 0
Changes of assumptions	\$ 127,707	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,218	\$ 0
Changes in proportionate share	\$ 1,188	\$ 62,978
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,103	\$ 21,274
Total (prior to post-MD contributions)	\$ 172,097	\$ 84,252
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 87,845

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,372
2 nd Fiscal Year	68,305
3 rd Fiscal Year	43,259
4 th Fiscal Year	(30,987)
5 th Fiscal Year	(3,104)
Thereafter	0
Total	\$ 87,845

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2301: City of Moro

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00097611%
Employer's proportionate share at MD 0.00084616%

Employer's proportionate share of system NPL/(A) at prior MD \$ 146,537
Employer's proportionate share of system NPL/(A) at MD \$ 114,063

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 194,384
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 46,899

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 24,591
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 795
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,448)

Employer's Total Pension Expense/(Income) \$ 21,938

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,516	\$ 0
Changes of assumptions	\$ 20,792	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,175	\$ 0
Changes in proportionate share	\$ 8,784	\$ 8,802
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 10,490
Total (prior to post-MD contributions)	\$ 36,267	\$ 19,292
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,975

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,764
2 nd Fiscal Year	12,233
3 rd Fiscal Year	8,089
4 th Fiscal Year	(5,351)
5 th Fiscal Year	(760)
Thereafter	0
Total	\$ 16,975

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2302: City of Mt. Vernon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00144324%
Employer's proportionate share at MD 0.00144811%

Employer's proportionate share of system NPL/(A) at prior MD \$ 216,664
Employer's proportionate share of system NPL/(A) at MD \$ 195,206

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 332,666
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 80,263

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 42,085
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,234
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,874)

Employer's Total Pension Expense/(Income) \$ 41,445

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,440	\$ 0
Changes of assumptions	\$ 35,583	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,011	\$ 0
Changes in proportionate share	\$ 6,860	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 7,385
Total (prior to post-MD contributions)	\$ 53,894	\$ 7,385
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 46,509

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,630
2 nd Fiscal Year	24,767
3 rd Fiscal Year	17,474
4 th Fiscal Year	(4,567)
5 th Fiscal Year	204
Thereafter	0
Total	\$ 46,509

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2303: City of Woodburn

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.10811181%
Employer's proportionate share at MD 0.09941515%

Employer's proportionate share of system NPL/(A) at prior MD \$ 16,230,093
Employer's proportionate share of system NPL/(A) at MD \$ 13,401,200

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,838,091
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,510,211

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,889,219
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (284,862)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (59,170)

Employer's Total Pension Expense/(Income) \$ 2,545,187

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 648,088	\$ 0
Changes of assumptions	\$ 2,442,800	\$ 0
Net difference between projected and actual earnings on investments	\$ 138,064	\$ 0
Changes in proportionate share	\$ 73,951	\$ 1,178,707
Differences between employer contributions and employer's proportionate share of system contributions	\$ 64,603	\$ 178,885
Total (prior to post-MD contributions)	\$ 3,367,506	\$ 1,357,592
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,009,914

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 292,363
2 nd Fiscal Year	1,381,920
3 rd Fiscal Year	851,262
4 th Fiscal Year	(496,447)
5 th Fiscal Year	(19,185)
Thereafter	0
Total	\$ 2,009,914

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2304: City of Gladstone

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03732051%
Employer's proportionate share at MD 0.02986788%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,602,675
Employer's proportionate share of system NPL/(A) at MD \$ 4,026,202

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,861,383
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,655,465

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 868,025
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (56,497)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,811)

Employer's Total Pension Expense/(Income) \$ 798,717

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 194,709	\$ 0
Changes of assumptions	\$ 733,905	\$ 0
Net difference between projected and actual earnings on investments	\$ 41,479	\$ 0
Changes in proportionate share	\$ 192,261	\$ 504,764
Differences between employer contributions and employer's proportionate share of system contributions	\$ 44,750	\$ 64,949
Total (prior to post-MD contributions)	\$ 1,207,104	\$ 569,713
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 637,391

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 121,888
2 nd Fiscal Year	448,579
3 rd Fiscal Year	282,757
4 th Fiscal Year	(189,688)
5 th Fiscal Year	(26,146)
Thereafter	0
Total	\$ 637,391

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

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00033060%
Employer's proportionate share at MD 0.00041411%

Employer's proportionate share of system NPL/(A) at prior MD \$ 49,631
Employer's proportionate share of system NPL/(A) at MD \$ 55,822

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 95,131
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 22,953

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,035
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,027)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 317

Employer's Total Pension Expense/(Income) \$ 7,325

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,700	\$ 0
Changes of assumptions	\$ 10,175	\$ 0
Net difference between projected and actual earnings on investments	\$ 575	\$ 0
Changes in proportionate share	\$ 5,657	\$ 20,857
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,153	\$ 888
Total (prior to post-MD contributions)	\$ 21,260	\$ 21,745
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (485)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,059)
2 nd Fiscal Year	2,398
3 rd Fiscal Year	240
4 th Fiscal Year	(1,598)
5 th Fiscal Year	534
Thereafter	0
Total	\$ -485

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2306: City of Imbler

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 356

Employer's Total Pension Expense/(Income) **\$ 356**

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 356
2 nd Fiscal Year	356
3 rd Fiscal Year	253
4 th Fiscal Year	182
5 th Fiscal Year	53
Thereafter	0
Total	\$ 1,200

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2307: City of Yoncalla

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00178077%
Employer's proportionate share at MD 0.00193021%

Employer's proportionate share of system NPL/(A) at prior MD \$ 267,335
Employer's proportionate share of system NPL/(A) at MD \$ 260,193

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 443,416
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 106,984

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 56,096
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,095)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,164

Employer's Total Pension Expense/(Income) \$ 56,165

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,583	\$ 0
Changes of assumptions	\$ 47,429	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,681	\$ 0
Changes in proportionate share	\$ 14,165	\$ 16,944
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,210	\$ 1,798
Total (prior to post-MD contributions)	\$ 83,068	\$ 18,742
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 64,326

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 12,425
2 nd Fiscal Year	33,298
3 rd Fiscal Year	21,552
4 th Fiscal Year	(4,303)
5 th Fiscal Year	1,352
Thereafter	0
Total	\$ 64,326

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2308: City of North Powder

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00071192%
Employer's proportionate share at MD 0.00068389%

Employer's proportionate share of system NPL/(A) at prior MD \$ 106,876
Employer's proportionate share of system NPL/(A) at MD \$ 92,189

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 157,106
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 37,905

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,875
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (363)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (356)

Employer's Total Pension Expense/(Income) \$ 19,156

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,458	\$ 0
Changes of assumptions	\$ 16,804	\$ 0
Net difference between projected and actual earnings on investments	\$ 950	\$ 0
Changes in proportionate share	\$ 1,172	\$ 3,251
Differences between employer contributions and employer's proportionate share of system contributions	\$ 209	\$ 1,047
Total (prior to post-MD contributions)	\$ 23,593	\$ 4,298
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,295

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,659
2 nd Fiscal Year	11,131
3 rd Fiscal Year	7,200
4 th Fiscal Year	(2,712)
5 th Fiscal Year	17
Thereafter	0
Total	\$ 19,295

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2309: City of Gearhart

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00508956%
Employer's proportionate share at MD 0.00501680%

Employer's proportionate share of system NPL/(A) at prior MD \$ 764,061
Employer's proportionate share of system NPL/(A) at MD \$ 676,267

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,152,482
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 278,063

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 145,799
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,089)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,572)

Employer's Total Pension Expense/(Income) \$ 131,138

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,705	\$ 0
Changes of assumptions	\$ 123,271	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,967	\$ 0
Changes in proportionate share	\$ 0	\$ 17,011
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,636	\$ 21,271
Total (prior to post-MD contributions)	\$ 165,579	\$ 38,282
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 127,297

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 17,453
2 nd Fiscal Year	74,170
3 rd Fiscal Year	52,814
4 th Fiscal Year	(17,780)
5 th Fiscal Year	639
Thereafter	0
Total	\$ 127,297

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2501: Port of The Dalles

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00093015%
Employer's proportionate share at MD 0.00152517%

Employer's proportionate share of system NPL/(A) at prior MD \$ 139,637
Employer's proportionate share of system NPL/(A) at MD \$ 205,593

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 350,369
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 84,534

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 44,325
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,634
 - 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) \$ 51,479

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,943	\$ 0
Changes of assumptions	\$ 37,476	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,118	\$ 0
Changes in proportionate share	\$ 48,323	\$ 264
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 18,481
Total (prior to post-MD contributions)	\$ 97,860	\$ 18,745
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 79,115

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	\$ 16,917
2 nd Fiscal Year	33,647
3 rd Fiscal Year	24,297
4 th Fiscal Year	1,834
5 th Fiscal Year	2,420
Thereafter	0
Total	\$ 79,115

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2504: Oak Lodge Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01335595%
Employer's proportionate share at MD 0.01158137%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,005,038
Employer's proportionate share of system NPL/(A) at MD \$ 1,561,173

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,660,524
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 641,912

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 336,580
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (49,224)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,275

Employer's Total Pension Expense/(Income) \$ 294,631

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 75,499	\$ 0
Changes of assumptions	\$ 284,574	\$ 0
Net difference between projected and actual earnings on investments	\$ 16,084	\$ 0
Changes in proportionate share	\$ 0	\$ 190,021
Differences between employer contributions and employer's proportionate share of system contributions	\$ 59,673	\$ 18,468
Total (prior to post-MD contributions)	\$ 435,830	\$ 208,489
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 227,341

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 32,188
2 nd Fiscal Year	159,452
3 rd Fiscal Year	99,604
4 th Fiscal Year	(60,392)
5 th Fiscal Year	(3,511)
Thereafter	0
Total	\$ 227,341

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2507: Port of Astoria

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01051450%
Employer's proportionate share at MD 0.01008739%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,578,471
Employer's proportionate share of system NPL/(A) at MD \$ 1,359,784

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,317,320
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 559,106

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 293,161
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,606)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,979

Employer's Total Pension Expense/(Income) \$ 296,534

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 65,760	\$ 0
Changes of assumptions	\$ 247,864	\$ 0
Net difference between projected and actual earnings on investments	\$ 14,009	\$ 0
Changes in proportionate share	\$ 0	\$ 56,414
Differences between employer contributions and employer's proportionate share of system contributions	\$ 65,478	\$ 0
Total (prior to post-MD contributions)	\$ 393,111	\$ 56,414
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 336,697

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 67,946
2 nd Fiscal Year	176,513
3 rd Fiscal Year	119,866
4 th Fiscal Year	(30,065)
5 th Fiscal Year	2,437
Thereafter	0
Total	\$ 336,697

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2508: Multnomah Drainage

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

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

Discount rate 7.50%

Employer's proportionate share at prior MD 0.01494540%

Employer's proportionate share at MD 0.01693868%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,243,652

Employer's proportionate share of system NPL/(A) at MD \$ 2,283,340

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,891,229

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 938,848

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 492,275

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 54,721

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 34,973

Employer's Total Pension Expense/(Income) \$ 581,969

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 110,423	\$ 0
Changes of assumptions	\$ 416,212	\$ 0
Net difference between projected and actual earnings on investments	\$ 23,524	\$ 0
Changes in proportionate share	\$ 205,715	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 107,518	\$ 0
Total (prior to post-MD contributions)	\$ 863,392	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 863,392

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 198,125
2 nd Fiscal Year	379,428
3 rd Fiscal Year	272,929
4 th Fiscal Year	(3,119)
5 th Fiscal Year	16,029
Thereafter	0
Total	\$ 863,392

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2510: Horsefly Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00081610%
Employer's proportionate share at MD 0.00068238%

Employer's proportionate share of system NPL/(A) at prior MD \$ 122,516
Employer's proportionate share of system NPL/(A) at MD \$ 91,985

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 156,759
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 37,822

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,831
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,716
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,966

Employer's Total Pension Expense/(Income) \$ 27,513

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,448	\$ 0
Changes of assumptions	\$ 16,767	\$ 0
Net difference between projected and actual earnings on investments	\$ 948	\$ 0
Changes in proportionate share	\$ 25,553	\$ 13,671
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,381	\$ 0
Total (prior to post-MD contributions)	\$ 61,097	\$ 13,671
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 47,426

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 12,050
2 nd Fiscal Year	19,291
3 rd Fiscal Year	15,867
4 th Fiscal Year	161
5 th Fiscal Year	58
Thereafter	0
Total	\$ 47,426

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2511: Grants Pass Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00569304%
Employer's proportionate share at MD 0.00557674%

Employer's proportionate share of system NPL/(A) at prior MD \$ 854,657
Employer's proportionate share of system NPL/(A) at MD \$ 751,747

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,281,114
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 309,098

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 162,072
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,819)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,777)

Employer's Total Pension Expense/(Income) \$ 143,476

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 36,355	\$ 0
Changes of assumptions	\$ 137,030	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,745	\$ 0
Changes in proportionate share	\$ 0	\$ 42,989
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,994	\$ 15,667
Total (prior to post-MD contributions)	\$ 189,124	\$ 58,656
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 130,468

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	\$ 17,103
2 nd Fiscal Year	79,680
3 rd Fiscal Year	53,855
4 th Fiscal Year	(21,068)
5 th Fiscal Year	898
Thereafter	0
Total	\$ 130,468

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2512: Port of Portland

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.68738950%
Employer's proportionate share at MD 0.64370965%

Employer's proportionate share of system NPL/(A) at prior MD \$ 103,193,124
Employer's proportionate share of system NPL/(A) at MD \$ 86,772,304

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 147,875,850
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 35,678,425

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,707,593
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 27,279
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (868,433)

Employer's Total Pension Expense/(Income) \$ 17,866,439

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,196,345	\$ 0
Changes of assumptions	\$ 15,817,043	\$ 0
Net difference between projected and actual earnings on investments	\$ 893,958	\$ 0
Changes in proportionate share	\$ 2,468,300	\$ 3,036,866
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,454,453
Total (prior to post-MD contributions)	\$ 23,375,646	\$ 5,491,319
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,884,327

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,279,480
2 nd Fiscal Year	10,392,532
3 rd Fiscal Year	7,090,223
4 th Fiscal Year	(2,747,089)
5 th Fiscal Year	(130,819)
Thereafter	0
Total	\$ 17,884,327

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

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2513: Port of Coos Bay

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01473787%
Employer's proportionate share at MD 0.01461429%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,212,496
Employer's proportionate share of system NPL/(A) at MD **\$ 1,970,012**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,357,260
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 810,016

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 424,723
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (31,420)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,719)

Employer's Total Pension Expense/(Income) **\$ 385,584**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 95,271	\$ 0
Changes of assumptions	\$ 359,098	\$ 0
Net difference between projected and actual earnings on investments	\$ 20,296	\$ 0
Changes in proportionate share	\$ 0	\$ 104,859
Differences between employer contributions and employer's proportionate share of system contributions	\$ 46,580	\$ 41,537
Total (prior to post-MD contributions)	\$ 521,245	\$ 146,396
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 374,849

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 54,413
2 nd Fiscal Year	216,593
3 rd Fiscal Year	146,637
4 th Fiscal Year	(47,639)
5 th Fiscal Year	4,845
Thereafter	0
Total	\$ 374,849

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2515: Klamath County Fire District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.09937868%

Employer's proportionate share at MD 0.09603517%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,919,047

Employer's proportionate share of system NPL/(A) at MD \$ 12,945,577

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,061,627

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,322,871

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,790,990

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (222,400)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (186,346)

Employer's Total Pension Expense/(Income) \$ 2,382,244

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 626,054	\$ 0
Changes of assumptions	\$ 2,359,748	\$ 0
Net difference between projected and actual earnings on investments	\$ 133,370	\$ 0
Changes in proportionate share	\$ 0	\$ 740,204
Differences between employer contributions and employer's proportionate share of system contributions	\$ 157,365	\$ 529,450
Total (prior to post-MD contributions)	\$ 3,276,537	\$ 1,269,654
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,006,883

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 206,012
2 nd Fiscal Year	1,286,734
3 rd Fiscal Year	909,744
4 th Fiscal Year	(394,355)
5 th Fiscal Year	(1,253)
Thereafter	0
Total	\$ 2,006,883

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2518: Clackamas County Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02813710%
Employer's proportionate share at MD 0.02640814%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,224,032
Employer's proportionate share of system NPL/(A) at MD \$ 3,559,827

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,066,596
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,463,705

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 767,478
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (47,334)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,348

Employer's Total Pension Expense/(Income) \$ 721,492

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 172,155	\$ 0
Changes of assumptions	\$ 648,893	\$ 0
Net difference between projected and actual earnings on investments	\$ 36,675	\$ 0
Changes in proportionate share	\$ 12,895	\$ 201,164
Differences between employer contributions and employer's proportionate share of system contributions	\$ 72,156	\$ 42,151
Total (prior to post-MD contributions)	\$ 942,774	\$ 243,315
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 699,459

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	\$ 123,063
2 nd Fiscal Year	411,553
3 rd Fiscal Year	270,200
4 th Fiscal Year	(105,718)
5 th Fiscal Year	360
Thereafter	0
Total	\$ 699,459

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2519: Portland Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.15888919%
Employer's proportionate share at MD 0.15329650%

Employer's proportionate share of system NPL/(A) at prior MD \$ 23,852,957
Employer's proportionate share of system NPL/(A) at MD \$ 20,664,426

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 35,215,955
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,496,653

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,455,128
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (66,014)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (167,469)

Employer's Total Pension Expense/(Income) \$ 4,221,645

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 999,340	\$ 0
Changes of assumptions	\$ 3,766,756	\$ 0
Net difference between projected and actual earnings on investments	\$ 212,892	\$ 0
Changes in proportionate share	\$ 149,851	\$ 434,789
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 441,537
Total (prior to post-MD contributions)	\$ 5,128,839	\$ 876,326
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,252,513

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 747,827
2 nd Fiscal Year	2,438,405
3 rd Fiscal Year	1,664,652
4 th Fiscal Year	(594,396)
5 th Fiscal Year	(3,975)
Thereafter	0
Total	\$ 4,252,513

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2521: League of Oregon Cities

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05950548%
Employer's proportionate share at MD 0.05512170%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,933,154
Employer's proportionate share of system NPL/(A) at MD **\$ 7,430,426**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,662,803
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,055,190

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,601,956
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (160,180)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 73,490

Employer's Total Pension Expense/(Income) **\$ 1,515,266**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 359,339	\$ 0
Changes of assumptions	\$ 1,354,434	\$ 0
Net difference between projected and actual earnings on investments	\$ 76,551	\$ 0
Changes in proportionate share	\$ 0	\$ 595,988
Differences between employer contributions and employer's proportionate share of system contributions	\$ 470,398	\$ 98,958
Total (prior to post-MD contributions)	\$ 2,260,722	\$ 694,946
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,565,776

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 266,165
2 nd Fiscal Year	876,260
3 rd Fiscal Year	596,320
4 th Fiscal Year	(184,702)
5 th Fiscal Year	11,732
Thereafter	0
Total	\$ 1,565,776

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2522: Lane Council of Governments

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.12262181%
Employer's proportionate share at MD 0.11507678%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,408,381
Employer's proportionate share of system NPL/(A) at MD \$ 15,512,393

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 26,435,951
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,378,277

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,344,380
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (40,021)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,394

Employer's Total Pension Expense/(Income) \$ 3,309,753

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 750,186	\$ 0
Changes of assumptions	\$ 2,827,633	\$ 0
Net difference between projected and actual earnings on investments	\$ 159,814	\$ 0
Changes in proportionate share	\$ 456,244	\$ 653,667
Differences between employer contributions and employer's proportionate share of system contributions	\$ 369,089	\$ 182,668
Total (prior to post-MD contributions)	\$ 4,562,966	\$ 836,335
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,726,631

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 702,024
2 nd Fiscal Year	1,975,869
3 rd Fiscal Year	1,418,885
4 th Fiscal Year	(374,636)
5 th Fiscal Year	4,489
Thereafter	0
Total	\$ 3,726,631

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2524: Oak Lodge Sanitary District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02108906%
Employer's proportionate share at MD 0.01931317%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,165,958
Employer's proportionate share of system NPL/(A) at MD \$ 2,603,423

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,436,707
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,070,457

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 561,282
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (57,154)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (24,409)

Employer's Total Pension Expense/(Income) \$ 479,719

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 125,903	\$ 0
Changes of assumptions	\$ 474,558	\$ 0
Net difference between projected and actual earnings on investments	\$ 26,821	\$ 0
Changes in proportionate share	\$ 0	\$ 213,038
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,738	\$ 69,784
Total (prior to post-MD contributions)	\$ 643,020	\$ 282,822
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 360,198

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 42,068
2 nd Fiscal Year	257,236
3 rd Fiscal Year	166,232
4 th Fiscal Year	(99,575)
5 th Fiscal Year	(5,764)
Thereafter	0
Total	\$ 360,198

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer's proportionate share at prior MD 0.03954985%
Employer's proportionate share at MD 0.03846707%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,937,351
Employer's proportionate share of system NPL/(A) at MD \$ 5,185,376

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,836,827
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,132,086

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,117,936
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (82,077)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 62,488

Employer's Total Pension Expense/(Income) \$ 1,098,347

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 250,767	\$ 0
Changes of assumptions	\$ 945,201	\$ 0
Net difference between projected and actual earnings on investments	\$ 53,422	\$ 0
Changes in proportionate share	\$ 0	\$ 263,979
Differences between employer contributions and employer's proportionate share of system contributions	\$ 235,823	\$ 9,951
Total (prior to post-MD contributions)	\$ 1,485,213	\$ 273,930
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,211,283

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 226,654
2 nd Fiscal Year	644,414
3 rd Fiscal Year	442,593
4 th Fiscal Year	(113,351)
5 th Fiscal Year	10,973
Thereafter	0
Total	\$ 1,211,283

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2527: Deschutes Valley Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02396475%
Employer's proportionate share at MD 0.02444806%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,597,665
Employer's proportionate share of system NPL/(A) at MD \$ 3,295,608

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,616,317
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,355,065

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 710,513
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (42,787)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,964

Employer's Total Pension Expense/(Income) \$ 672,690

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 159,377	\$ 0
Changes of assumptions	\$ 600,730	\$ 0
Net difference between projected and actual earnings on investments	\$ 33,952	\$ 0
Changes in proportionate share	\$ 32,734	\$ 166,262
Differences between employer contributions and employer's proportionate share of system contributions	\$ 46,812	\$ 19,270
Total (prior to post-MD contributions)	\$ 873,605	\$ 185,532
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 688,073

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 118,678
2 nd Fiscal Year	386,465
3 rd Fiscal Year	254,294
4 th Fiscal Year	(79,318)
5 th Fiscal Year	7,955
Thereafter	0
Total	\$ 688,073

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.04718874%

Employer's proportionate share at MD 0.04513831%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,084,126

Employer's proportionate share of system NPL/(A) at MD \$ 6,084,661

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,369,374

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,501,848

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,311,817

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (40,727)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (17,054)

Employer's Total Pension Expense/(Income) \$ 1,254,036

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 294,257	\$ 0
Changes of assumptions	\$ 1,109,125	\$ 0
Net difference between projected and actual earnings on investments	\$ 62,686	\$ 0
Changes in proportionate share	\$ 33,212	\$ 212,364
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,235	\$ 66,370
Total (prior to post-MD contributions)	\$ 1,517,515	\$ 278,734
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,238,781

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 231,167
2 nd Fiscal Year	722,240
3 rd Fiscal Year	470,842
4 th Fiscal Year	(184,060)
5 th Fiscal Year	(1,408)
Thereafter	0
Total	\$ 1,238,781

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2529: East Fork Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00137876%
Employer's proportionate share at MD 0.00185488%

Employer's proportionate share of system NPL/(A) at prior MD \$ 206,984
Employer's proportionate share of system NPL/(A) at MD \$ 250,039

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 426,111
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 102,809

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 53,907
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,253
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,037

Employer's Total Pension Expense/(Income) \$ 63,197

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,092	\$ 0
Changes of assumptions	\$ 45,578	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,576	\$ 0
Changes in proportionate share	\$ 32,719	\$ 4,757
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,482	\$ 0
Total (prior to post-MD contributions)	\$ 101,447	\$ 4,757
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 96,690

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 21,164
2 nd Fiscal Year	41,083
3 rd Fiscal Year	29,806
4 th Fiscal Year	1,925
5 th Fiscal Year	2,711
Thereafter	0
Total	\$ 96,690

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2530: River Road Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00380209%
Employer's proportionate share at MD 0.00330896%

Employer's proportionate share of system NPL/(A) at prior MD \$ 570,782
Employer's proportionate share of system NPL/(A) at MD \$ 446,049

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 760,149
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 183,403

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 96,166
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,738)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (30,871)

Employer's Total Pension Expense/(Income) \$ 46,557

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,571	\$ 0
Changes of assumptions	\$ 81,307	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,595	\$ 0
Changes in proportionate share	\$ 0	\$ 69,357
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 86,293
Total (prior to post-MD contributions)	\$ 107,473	\$ 155,650
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (48,177)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (28,427)
2 nd Fiscal Year	10,873
3 rd Fiscal Year	2,944
4 th Fiscal Year	(29,979)
5 th Fiscal Year	(3,587)
Thereafter	0
Total	\$ -48,177

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2531: Oregon School Boards Association

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03733992%
Employer's proportionate share at MD 0.03631538%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,605,589
Employer's proportionate share of system NPL/(A) at MD \$ 4,895,327

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,342,531
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,012,826

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,055,403
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (40,453)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,411

Employer's Total Pension Expense/(Income) \$ 1,026,361

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 236,740	\$ 0
Changes of assumptions	\$ 892,331	\$ 0
Net difference between projected and actual earnings on investments	\$ 50,433	\$ 0
Changes in proportionate share	\$ 32,792	\$ 194,716
Differences between employer contributions and employer's proportionate share of system contributions	\$ 160,915	\$ 65,273
Total (prior to post-MD contributions)	\$ 1,373,211	\$ 259,989
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,113,222

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 203,427
2 nd Fiscal Year	604,240
3 rd Fiscal Year	410,335
4 th Fiscal Year	(114,158)
5 th Fiscal Year	9,379
Thereafter	0
Total	\$ 1,113,222

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02007105%
Employer's proportionate share at MD 0.01725635%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,013,131
Employer's proportionate share of system NPL/(A) at MD \$ 2,326,163

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,964,206
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 956,455

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 501,507
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (123,360)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 44,348

Employer's Total Pension Expense/(Income) \$ 422,495

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 112,494	\$ 0
Changes of assumptions	\$ 424,018	\$ 0
Net difference between projected and actual earnings on investments	\$ 23,965	\$ 0
Changes in proportionate share	\$ 0	\$ 443,739
Differences between employer contributions and employer's proportionate share of system contributions	\$ 142,128	\$ 0
Total (prior to post-MD contributions)	\$ 702,605	\$ 443,739
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 258,866

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 31,453
2 nd Fiscal Year	215,724
3 rd Fiscal Year	115,936
4 th Fiscal Year	(99,381)
5 th Fiscal Year	(4,865)
Thereafter	0
Total	\$ 258,866

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

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 February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 919

Employer's Total Pension Expense/(Income) **\$ 919**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,866	\$ 0
Total (prior to post-MD contributions)	\$ 1,866	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,866

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 919
2 nd Fiscal Year	751
3 rd Fiscal Year	196
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,866

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00424368%
Employer's proportionate share at MD 0.00207380%

Employer's proportionate share of system NPL/(A) at prior MD \$ 637,075
Employer's proportionate share of system NPL/(A) at MD **\$ 279,549**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 476,403
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 114,943

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 60,269
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,200)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,878

Employer's Total Pension Expense/(Income) **\$ 34,947**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,519	\$ 0
Changes of assumptions	\$ 50,957	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,880	\$ 0
Changes in proportionate share	\$ 1,221	\$ 148,715
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,119	\$ 0
Total (prior to post-MD contributions)	\$ 98,696	\$ 148,715
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (50,019)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (12,047)
2 nd Fiscal Year	9,685
3 rd Fiscal Year	(3,829)
4 th Fiscal Year	(35,505)
5 th Fiscal Year	(8,324)
Thereafter	0
Total	\$ -50,019

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2540: West Extension Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00299822%
Employer's proportionate share at MD 0.00216114%

Employer's proportionate share of system NPL/(A) at prior MD \$ 450,102
Employer's proportionate share of system NPL/(A) at MD \$ 291,322

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 496,467
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 119,784

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 62,807
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,628)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,767)

Employer's Total Pension Expense/(Income) \$ 42,412

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,088	\$ 0
Changes of assumptions	\$ 53,103	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,001	\$ 0
Changes in proportionate share	\$ 1,452	\$ 70,053
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,017	\$ 10,845
Total (prior to post-MD contributions)	\$ 72,661	\$ 80,898
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,237)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,561)
2 nd Fiscal Year	17,222
3 rd Fiscal Year	6,103
4 th Fiscal Year	(21,546)
5 th Fiscal Year	(3,456)
Thereafter	0
Total	\$ -8,237

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00072624%
Employer's proportionate share at MD 0.00198504%

Employer's proportionate share of system NPL/(A) at prior MD \$ 109,025
Employer's proportionate share of system NPL/(A) at MD \$ 267,584

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 456,012
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 110,023

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 57,690
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,752)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,791)

Employer's Total Pension Expense/(Income) \$ 53,147

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,940	\$ 0
Changes of assumptions	\$ 48,776	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,757	\$ 0
Changes in proportionate share	\$ 94,748	\$ 84,257
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,661	\$ 14,065
Total (prior to post-MD contributions)	\$ 165,882	\$ 98,322
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 67,560

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,164
2 nd Fiscal Year	29,574
3 rd Fiscal Year	18,221
4 th Fiscal Year	5,508
5 th Fiscal Year	6,093
Thereafter	0
Total	\$ 67,560

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2542: Rainbow Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00607453%
Employer's proportionate share at MD 0.00590320%

Employer's proportionate share of system NPL/(A) at prior MD \$ 911,928
Employer's proportionate share of system NPL/(A) at MD \$ 795,754

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,356,109
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 327,192

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 171,560
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,346)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,373

Employer's Total Pension Expense/(Income) \$ 158,587

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 38,483	\$ 0
Changes of assumptions	\$ 145,052	\$ 0
Net difference between projected and actual earnings on investments	\$ 8,198	\$ 0
Changes in proportionate share	\$ 2,931	\$ 54,072
Differences between employer contributions and employer's proportionate share of system contributions	\$ 27,965	\$ 13,063
Total (prior to post-MD contributions)	\$ 222,629	\$ 67,135
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 155,494

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 24,816
2 nd Fiscal Year	89,842
3 rd Fiscal Year	59,468
4 th Fiscal Year	(20,248)
5 th Fiscal Year	1,617
Thereafter	0
Total	\$ 155,494

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2544: Santa Clara Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00336968%
Employer's proportionate share at MD 0.00213673%

Employer's proportionate share of system NPL/(A) at prior MD \$ 505,867
Employer's proportionate share of system NPL/(A) at MD \$ 288,032

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 490,859
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 118,431

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 62,098
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,731)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,014

Employer's Total Pension Expense/(Income) \$ 50,381

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,929	\$ 0
Changes of assumptions	\$ 52,503	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,967	\$ 0
Changes in proportionate share	\$ 16,980	\$ 101,286
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,228	\$ 2,667
Total (prior to post-MD contributions)	\$ 108,607	\$ 103,953
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,654

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,961
2 nd Fiscal Year	24,105
3 rd Fiscal Year	6,706
4 th Fiscal Year	(23,883)
5 th Fiscal Year	(4,234)
Thereafter	0
Total	\$ 4,654

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.08319836%
Employer's proportionate share at MD	0.08216137%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 12,490,006
Employer's proportionate share of system NPL/(A) at MD	\$ 11,075,384
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 18,874,476
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,553,898
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,387,787
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 2,688
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (23,777)
Employer's Total Pension Expense/(Income)	\$ 2,366,698

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 535,610	\$ 0
Changes of assumptions	\$ 2,018,845	\$ 0
Net difference between projected and actual earnings on investments	\$ 114,102	\$ 0
Changes in proportionate share	\$ 84,709	\$ 123,936
Differences between employer contributions and employer's proportionate share of system contributions	\$ 36,334	\$ 84,243
Total (prior to post-MD contributions)	\$ 2,789,600	\$ 208,179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,581,421

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	\$ 504,858
2 nd Fiscal Year	1,402,900
3 rd Fiscal Year	940,967
4 th Fiscal Year	(278,914)
5 th Fiscal Year	11,611
Thereafter	0
Total	\$ 2,581,421

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2547: Metzger Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per 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 February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2549: Rogue River Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01037753%
Employer's proportionate share at MD 0.01151580%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,557,908
Employer's proportionate share of system NPL/(A) at MD \$ 1,552,334

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,645,461
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 638,278

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 334,674
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 14,917
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,537

Employer's Total Pension Expense/(Income) \$ 358,128

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 75,072	\$ 0
Changes of assumptions	\$ 282,963	\$ 0
Net difference between projected and actual earnings on investments	\$ 15,993	\$ 0
Changes in proportionate share	\$ 101,388	\$ 43,344
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,595	\$ 6,088
Total (prior to post-MD contributions)	\$ 508,011	\$ 49,432
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 458,579

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 97,171
2 nd Fiscal Year	221,780
3 rd Fiscal Year	150,611
4 th Fiscal Year	(19,145)
5 th Fiscal Year	8,161
Thereafter	0
Total	\$ 458,579

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00405800%
Employer's proportionate share at MD 0.00289010%

Employer's proportionate share of system NPL/(A) at prior MD \$ 609,200
Employer's proportionate share of system NPL/(A) at MD **\$ 389,587**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 663,927
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 160,187

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 83,993
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (33,935)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,185

Employer's Total Pension Expense/(Income) **\$ 72,243**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,841	\$ 0
Changes of assumptions	\$ 71,015	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,014	\$ 0
Changes in proportionate share	\$ 0	\$ 128,733
Differences between employer contributions and employer's proportionate share of system contributions	\$ 68,860	\$ 0
Total (prior to post-MD contributions)	\$ 162,730	\$ 128,733
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 33,997

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,751
2 nd Fiscal Year	36,838
3 rd Fiscal Year	15,985
4 th Fiscal Year	(22,817)
5 th Fiscal Year	(2,760)
Thereafter	0
Total	\$ 33,997

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01130065%
Employer's proportionate share at MD 0.01231535%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,696,490
Employer's proportionate share of system NPL/(A) at MD \$ 1,660,114

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,829,137
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 682,594

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 357,911
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,808)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,797

Employer's Total Pension Expense/(Income) \$ 358,900

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 80,284	\$ 0
Changes of assumptions	\$ 302,609	\$ 0
Net difference between projected and actual earnings on investments	\$ 17,103	\$ 0
Changes in proportionate share	\$ 68,725	\$ 73,129
Differences between employer contributions and employer's proportionate share of system contributions	\$ 38,612	\$ 400
Total (prior to post-MD contributions)	\$ 507,333	\$ 73,529
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 433,804

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 79,824
2 nd Fiscal Year	214,586
3 rd Fiscal Year	153,207
4 th Fiscal Year	(21,877)
5 th Fiscal Year	8,064
Thereafter	0
Total	\$ 433,804

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2552: Winston-Dillard Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01227683%
Employer's proportionate share at MD 0.01248734%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,843,037
Employer's proportionate share of system NPL/(A) at MD \$ 1,683,298

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,868,647
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 692,127

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 362,909
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (55,695)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 57,707

Employer's Total Pension Expense/(Income) \$ 364,921

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 81,405	\$ 0
Changes of assumptions	\$ 306,835	\$ 0
Net difference between projected and actual earnings on investments	\$ 17,342	\$ 0
Changes in proportionate share	\$ 19,687	\$ 202,202
Differences between employer contributions and employer's proportionate share of system contributions	\$ 162,254	\$ 0
Total (prior to post-MD contributions)	\$ 587,523	\$ 202,202
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 385,321

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 81,948
2 nd Fiscal Year	210,176
3 rd Fiscal Year	123,231
4 th Fiscal Year	(37,015)
5 th Fiscal Year	6,981
Thereafter	0
Total	\$ 385,321

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00251179%
Employer's proportionate share at MD 0.00230820%

Employer's proportionate share of system NPL/(A) at prior MD \$ 377,078
Employer's proportionate share of system NPL/(A) at MD \$ 311,146

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 530,250
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 127,935

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 67,081
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,220)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,922

Employer's Total Pension Expense/(Income) \$ 67,783

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,047	\$ 0
Changes of assumptions	\$ 56,716	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,206	\$ 0
Changes in proportionate share	\$ 1,543	\$ 22,552
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,441	\$ 48
Total (prior to post-MD contributions)	\$ 98,953	\$ 22,600
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 76,353

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	\$ 15,478
2 nd Fiscal Year	40,576
3 rd Fiscal Year	27,040
4 th Fiscal Year	(7,267)
5 th Fiscal Year	527
Thereafter	0
Total	\$ 76,353

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2555: Monroe Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00066707%
Employer's proportionate share at MD 0.00067093%

Employer's proportionate share of system NPL/(A) at prior MD \$ 100,143
Employer's proportionate share of system NPL/(A) at MD \$ 90,442

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 154,129
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 37,187

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,499
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 248
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 969

Employer's Total Pension Expense/(Income) \$ 20,716

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,374	\$ 0
Changes of assumptions	\$ 16,486	\$ 0
Net difference between projected and actual earnings on investments	\$ 932	\$ 0
Changes in proportionate share	\$ 941	\$ 316
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,985	\$ 0
Total (prior to post-MD contributions)	\$ 25,718	\$ 316
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 25,402

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,512
2 nd Fiscal Year	12,719
3 rd Fiscal Year	8,584
4 th Fiscal Year	(1,669)
5 th Fiscal Year	255
Thereafter	0
Total	\$ 25,402

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2556: Jackson County Fire District 5

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03925688%
Employer's proportionate share at MD 0.04358174%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,893,369
Employer's proportionate share of system NPL/(A) at MD \$ 5,874,835

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,011,792
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,415,573

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,266,580
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,604)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (63,047)

Employer's Total Pension Expense/(Income) \$ 1,196,929

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 284,110	\$ 0
Changes of assumptions	\$ 1,070,878	\$ 0
Net difference between projected and actual earnings on investments	\$ 60,525	\$ 0
Changes in proportionate share	\$ 292,922	\$ 241,825
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 151,805
Total (prior to post-MD contributions)	\$ 1,708,435	\$ 393,630
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,314,805

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 209,333
2 nd Fiscal Year	694,444
3 rd Fiscal Year	484,879
4 th Fiscal Year	(100,334)
5 th Fiscal Year	26,483
Thereafter	0
Total	\$ 1,314,805

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2557: Estacada Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00650796%
Employer's proportionate share at MD 0.00853871%

Employer's proportionate share of system NPL/(A) at prior MD \$ 976,996
Employer's proportionate share of system NPL/(A) at MD \$ 1,151,021

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,961,551
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 473,269

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 248,153
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 66,605
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (34,939)

Employer's Total Pension Expense/(Income) \$ 279,819

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 55,664	\$ 0
Changes of assumptions	\$ 209,811	\$ 0
Net difference between projected and actual earnings on investments	\$ 11,858	\$ 0
Changes in proportionate share	\$ 237,666	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 114,143
Total (prior to post-MD contributions)	\$ 514,999	\$ 114,143
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 400,856

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	\$ 86,326
2 nd Fiscal Year	180,336
3 rd Fiscal Year	130,191
4 th Fiscal Year	(4,012)
5 th Fiscal Year	8,016
Thereafter	0
Total	\$ 400,856

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2558: Boring Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (299,702)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (46,239)

Employer's Total Pension Expense/(Income) \$ (345,941)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 15,701	\$ 1,010,611
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,108	\$ 114,525
Total (prior to post-MD contributions)	\$ 19,809	\$ 1,125,136
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,105,327)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (345,941)
2 nd Fiscal Year	(346,124)
3 rd Fiscal Year	(321,692)
4 th Fiscal Year	(91,570)
5 th Fiscal Year	0
Thereafter	0
Total	\$ -1,105,327

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2559: Keizer Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02796679%
Employer's proportionate share at MD 0.03201644%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,198,465
Employer's proportionate share of system NPL/(A) at MD \$ 4,315,828

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,354,959
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,774,552

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 930,467
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 39,023
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,384)

Employer's Total Pension Expense/(Income) \$ 959,106

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 208,715	\$ 0
Changes of assumptions	\$ 786,698	\$ 0
Net difference between projected and actual earnings on investments	\$ 44,463	\$ 0
Changes in proportionate share	\$ 320,507	\$ 145,274
Differences between employer contributions and employer's proportionate share of system contributions	\$ 31,009	\$ 49,139
Total (prior to post-MD contributions)	\$ 1,391,392	\$ 194,413
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,196,979

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 233,589
2 nd Fiscal Year	584,030
3 rd Fiscal Year	403,848
4 th Fiscal Year	(49,626)
5 th Fiscal Year	25,139
Thereafter	0
Total	\$ 1,196,979

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2561: Jefferson Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00308426%
Employer's proportionate share at MD 0.00334331%

Employer's proportionate share of system NPL/(A) at prior MD \$ 463,019
Employer's proportionate share of system NPL/(A) at MD \$ 450,679

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 768,040
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 185,307

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 97,164
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,929
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,200)

Employer's Total Pension Expense/(Income) \$ 92,893

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,795	\$ 0
Changes of assumptions	\$ 82,151	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,643	\$ 0
Changes in proportionate share	\$ 24,870	\$ 17,169
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 14,442
Total (prior to post-MD contributions)	\$ 133,459	\$ 31,611
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 101,848

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	\$ 17,131
2 nd Fiscal Year	54,353
3 rd Fiscal Year	37,129
4 th Fiscal Year	(8,543)
5 th Fiscal Year	1,778
Thereafter	0
Total	\$ 101,848

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2562: Odell Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00055100%
Employer's proportionate share at MD 0.00052762%

Employer's proportionate share of system NPL/(A) at prior MD \$ 82,718
Employer's proportionate share of system NPL/(A) at MD \$ 71,123

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 121,207
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 29,244

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,334
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,526)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,499

Employer's Total Pension Expense/(Income) \$ 2,307

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,440	\$ 0
Changes of assumptions	\$ 12,965	\$ 0
Net difference between projected and actual earnings on investments	\$ 733	\$ 0
Changes in proportionate share	\$ 2,125	\$ 61,128
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,356	\$ 1,848
Total (prior to post-MD contributions)	\$ 39,619	\$ 62,976
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (23,357)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,650)
2 nd Fiscal Year	(3,835)
3 rd Fiscal Year	(6,850)
4 th Fiscal Year	(3,872)
5 th Fiscal Year	849
Thereafter	0
Total	\$ -23,357

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2563: Central Oregon Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.02027829%

Employer's proportionate share at MD 0.01949584%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,044,242

Employer's proportionate share of system NPL/(A) at MD \$ 2,628,047

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,478,671

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,080,582

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 566,591

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (19,363)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,846

Employer's Total Pension Expense/(Income) \$ 568,074

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 127,093	\$ 0
Changes of assumptions	\$ 479,046	\$ 0
Net difference between projected and actual earnings on investments	\$ 27,075	\$ 0
Changes in proportionate share	\$ 5,986	\$ 84,454
Differences between employer contributions and employer's proportionate share of system contributions	\$ 83,670	\$ 9,357
Total (prior to post-MD contributions)	\$ 722,870	\$ 93,811
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 629,059

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	\$ 126,283
2 nd Fiscal Year	337,465
3 rd Fiscal Year	225,856
4 th Fiscal Year	(63,883)
5 th Fiscal Year	3,338
Thereafter	0
Total	\$ 629,059

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00422453%
Employer's proportionate share at MD 0.00407524%

Employer's proportionate share of system NPL/(A) at prior MD \$ 634,200
Employer's proportionate share of system NPL/(A) at MD \$ 549,344

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 936,182
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 225,875

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 118,435
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 22,778
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,070)

Employer's Total Pension Expense/(Income) \$ 127,143

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,567	\$ 0
Changes of assumptions	\$ 100,136	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,660	\$ 0
Changes in proportionate share	\$ 73,310	\$ 10,111
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 43,296
Total (prior to post-MD contributions)	\$ 205,673	\$ 53,407
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 152,266

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 34,795
2 nd Fiscal Year	79,519
3 rd Fiscal Year	54,309
4 th Fiscal Year	(15,474)
5 th Fiscal Year	(884)
Thereafter	0
Total	\$ 152,266

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2567: Charleston Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00233291%
Employer's proportionate share at MD 0.00222089%

Employer's proportionate share of system NPL/(A) at prior MD \$ 350,224
Employer's proportionate share of system NPL/(A) at MD \$ 299,377

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 510,193
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 123,096

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 64,544
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,000)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,007

Employer's Total Pension Expense/(Income) \$ 62,551

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,478	\$ 0
Changes of assumptions	\$ 54,571	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,084	\$ 0
Changes in proportionate share	\$ 0	\$ 14,864
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,476	\$ 1,268
Total (prior to post-MD contributions)	\$ 81,609	\$ 16,132
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 65,477

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 12,224
2 nd Fiscal Year	36,537
3 rd Fiscal Year	24,464
4 th Fiscal Year	(7,974)
5 th Fiscal Year	226
Thereafter	0
Total	\$ 65,477

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01428988%
Employer's proportionate share at MD 0.01560444%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,145,243
Employer's proportionate share of system NPL/(A) at MD **\$ 2,103,484**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,584,722
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 864,896

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 453,499
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 75,624
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 44,582

Employer's Total Pension Expense/(Income) **\$ 573,705**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 101,725	\$ 0
Changes of assumptions	\$ 383,428	\$ 0
Net difference between projected and actual earnings on investments	\$ 21,671	\$ 0
Changes in proportionate share	\$ 281,268	\$ 8,002
Differences between employer contributions and employer's proportionate share of system contributions	\$ 143,175	\$ 0
Total (prior to post-MD contributions)	\$ 931,267	\$ 8,002
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 923,265

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 220,096
2 nd Fiscal Year	388,930
3 rd Fiscal Year	294,061
4 th Fiscal Year	6,798
5 th Fiscal Year	13,379
Thereafter	0
Total	\$ 923,265

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2569: Central Oregon Intergovernmental Council

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03200949%
Employer's proportionate share at MD 0.03224289%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,805,368
Employer's proportionate share of system NPL/(A) at MD \$ 4,346,354

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,406,980
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,787,103

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 937,048
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (58,572)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 50,508

Employer's Total Pension Expense/(Income) \$ 928,984

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 210,192	\$ 0
Changes of assumptions	\$ 792,263	\$ 0
Net difference between projected and actual earnings on investments	\$ 44,778	\$ 0
Changes in proportionate share	\$ 15,809	\$ 190,559
Differences between employer contributions and employer's proportionate share of system contributions	\$ 236,286	\$ 26,260
Total (prior to post-MD contributions)	\$ 1,299,328	\$ 216,819
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,082,509

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 198,335
2 nd Fiscal Year	552,396
3 rd Fiscal Year	388,597
4 th Fiscal Year	(73,160)
5 th Fiscal Year	16,339
Thereafter	0
Total	\$ 1,082,509

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2570: Port of St Helens

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00414551%
Employer's proportionate share at MD 0.00324460%

Employer's proportionate share of system NPL/(A) at prior MD \$ 622,337
Employer's proportionate share of system NPL/(A) at MD \$ 437,373

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 745,364
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 179,836

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 94,295
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,811)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,226

Employer's Total Pension Expense/(Income) \$ 91,710

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,152	\$ 0
Changes of assumptions	\$ 79,725	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,506	\$ 0
Changes in proportionate share	\$ 10,294	\$ 62,800
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,327	\$ 0
Total (prior to post-MD contributions)	\$ 150,004	\$ 62,800
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 87,204

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18,185
2 nd Fiscal Year	53,381
3 rd Fiscal Year	35,168
4 th Fiscal Year	(17,449)
5 th Fiscal Year	(2,082)
Thereafter	0
Total	\$ 87,204

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2571: Crystal Springs Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00360478%
Employer's proportionate share at MD 0.00362602%

Employer's proportionate share of system NPL/(A) at prior MD \$ 541,161
Employer's proportionate share of system NPL/(A) at MD \$ 488,789

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 832,985
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 200,977

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 105,380
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,979
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,915)

Employer's Total Pension Expense/(Income) \$ 108,444

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,638	\$ 0
Changes of assumptions	\$ 89,097	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,036	\$ 0
Changes in proportionate share	\$ 43,680	\$ 19,575
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,603	\$ 5,036
Total (prior to post-MD contributions)	\$ 165,054	\$ 24,611
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 140,443

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 26,276
2 nd Fiscal Year	67,081
3 rd Fiscal Year	52,996
4 th Fiscal Year	(6,882)
5 th Fiscal Year	973
Thereafter	0
Total	\$ 140,443

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2572: Local Government Personnel Institute

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00212806%
Employer's proportionate share at MD 0.00325644%

Employer's proportionate share of system NPL/(A) at prior MD \$ 319,471
Employer's proportionate share of system NPL/(A) at MD \$ 438,969

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 748,084
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 180,492

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 94,639
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (49,187)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,151

Employer's Total Pension Expense/(Income) \$ 47,603

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,229	\$ 0
Changes of assumptions	\$ 80,016	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,522	\$ 0
Changes in proportionate share	\$ 84,880	\$ 232,593
Differences between employer contributions and employer's proportionate share of system contributions	\$ 33,591	\$ 17,575
Total (prior to post-MD contributions)	\$ 224,238	\$ 250,168
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (25,930)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (26,190)
2 nd Fiscal Year	8,968
3 rd Fiscal Year	(7,715)
4 th Fiscal Year	(8,245)
5 th Fiscal Year	7,254
Thereafter	0
Total	\$ -25,930

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00275145%
Employer's proportionate share at MD 0.00151424%

Employer's proportionate share of system NPL/(A) at prior MD \$ 413,057
Employer's proportionate share of system NPL/(A) at MD **\$ 204,120**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 347,858
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 83,929

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 44,007
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,446)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,182)

Employer's Total Pension Expense/(Income) **\$ 25,379**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,871	\$ 0
Changes of assumptions	\$ 37,207	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,103	\$ 0
Changes in proportionate share	\$ 26,715	\$ 93,527
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,407	\$ 15,963
Total (prior to post-MD contributions)	\$ 80,303	\$ 109,490
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (29,187)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,935)
2 nd Fiscal Year	8,029
3 rd Fiscal Year	1,468
4 th Fiscal Year	(23,861)
5 th Fiscal Year	(5,887)
Thereafter	0
Total	\$ -29,187

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2575: Jefferson County Rural Fire Protection District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00437078%
Employer's proportionate share at MD 0.00409740%

Employer's proportionate share of system NPL/(A) at prior MD \$ 656,156
Employer's proportionate share of system NPL/(A) at MD **\$ 552,331**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 941,273
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 227,104

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 119,079
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,371)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 449

Employer's Total Pension Expense/(Income) **\$ 116,157**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,711	\$ 0
Changes of assumptions	\$ 100,680	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,690	\$ 0
Changes in proportionate share	\$ 5,079	\$ 22,412
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,886	\$ 5,421
Total (prior to post-MD contributions)	\$ 150,046	\$ 27,833
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 122,213

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 23,307
2 nd Fiscal Year	68,242
3 rd Fiscal Year	45,391
4 th Fiscal Year	(15,028)
5 th Fiscal Year	300
Thereafter	0
Total	\$ 122,213

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00689242%
Employer's proportionate share at MD 0.00665989%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,034,712
Employer's proportionate share of system NPL/(A) at MD \$ 897,756

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,529,940
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 369,133

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 193,551
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 15,537
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,750

Employer's Total Pension Expense/(Income) \$ 213,838

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 43,416	\$ 0
Changes of assumptions	\$ 163,645	\$ 0
Net difference between projected and actual earnings on investments	\$ 9,249	\$ 0
Changes in proportionate share	\$ 62,684	\$ 15,749
Differences between employer contributions and employer's proportionate share of system contributions	\$ 26,153	\$ 3,338
Total (prior to post-MD contributions)	\$ 305,147	\$ 19,087
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 286,060

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	\$ 62,920
2 nd Fiscal Year	135,708
3 rd Fiscal Year	98,647
4 th Fiscal Year	(13,258)
5 th Fiscal Year	2,043
Thereafter	0
Total	\$ 286,060

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2579: La Pine Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02461205%
Employer's proportionate share at MD 0.02250846%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,694,840
Employer's proportionate share of system NPL/(A) at MD \$ 3,034,149

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,170,744
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,247,560

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 654,144
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (56,094)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,122)

Employer's Total Pension Expense/(Income) \$ 589,928

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 146,733	\$ 0
Changes of assumptions	\$ 553,071	\$ 0
Net difference between projected and actual earnings on investments	\$ 31,259	\$ 0
Changes in proportionate share	\$ 1,647	\$ 220,508
Differences between employer contributions and employer's proportionate share of system contributions	\$ 50,855	\$ 44,130
Total (prior to post-MD contributions)	\$ 783,565	\$ 264,638
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 518,927

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 79,869
2 nd Fiscal Year	329,096
3 rd Fiscal Year	214,896
4 th Fiscal Year	(102,009)
5 th Fiscal Year	(2,926)
Thereafter	0
Total	\$ 518,927

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2580: Marion County Fire District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05719883%
Employer's proportionate share at MD 0.05738374%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,586,872
Employer's proportionate share of system NPL/(A) at MD \$ 7,735,350

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,182,449
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,180,567

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,667,695
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (138,470)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 403,412

Employer's Total Pension Expense/(Income) \$ 1,932,637

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 374,085	\$ 0
Changes of assumptions	\$ 1,410,016	\$ 0
Net difference between projected and actual earnings on investments	\$ 79,692	\$ 0
Changes in proportionate share	\$ 12,524	\$ 453,179
Differences between employer contributions and employer's proportionate share of system contributions	\$ 855,333	\$ 23,619
Total (prior to post-MD contributions)	\$ 2,731,650	\$ 476,798
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,254,852

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 632,277
2 nd Fiscal Year	1,131,945
3 rd Fiscal Year	632,897
4 th Fiscal Year	(164,999)
5 th Fiscal Year	22,732
Thereafter	0
Total	\$ 2,254,852

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2581: Port of Umatilla

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00323600%
Employer's proportionate share at MD 0.00286924%

Employer's proportionate share of system NPL/(A) at prior MD \$ 485,799
Employer's proportionate share of system NPL/(A) at MD \$ 386,775

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 659,135
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 159,031

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 83,386
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,979)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,582)

Employer's Total Pension Expense/(Income) \$ 69,825

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,705	\$ 0
Changes of assumptions	\$ 70,502	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,985	\$ 0
Changes in proportionate share	\$ 10,117	\$ 42,714
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 17,092
Total (prior to post-MD contributions)	\$ 103,309	\$ 59,806
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 43,503

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,806
2 nd Fiscal Year	36,588
3 rd Fiscal Year	20,853
4 th Fiscal Year	(17,422)
5 th Fiscal Year	(1,324)
Thereafter	0
Total	\$ 43,503

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2582: Talent Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.00709457%

Employer's proportionate share at MD 0.00693821%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,065,060

Employer's proportionate share of system NPL/(A) at MD \$ 935,273

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,593,877

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 384,559

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 201,639

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22,184)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,953

Employer's Total Pension Expense/(Income) \$ 183,408

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 45,230	\$ 0
Changes of assumptions	\$ 170,484	\$ 0
Net difference between projected and actual earnings on investments	\$ 9,636	\$ 0
Changes in proportionate share	\$ 0	\$ 75,437
Differences between employer contributions and employer's proportionate share of system contributions	\$ 45,321	\$ 16,812
Total (prior to post-MD contributions)	\$ 270,671	\$ 92,249
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 178,422

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 26,183
2 nd Fiscal Year	103,032
3 rd Fiscal Year	68,929
4 th Fiscal Year	(22,304)
5 th Fiscal Year	2,582
Thereafter	0
Total	\$ 178,422

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2585: Rogue River Valley Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00377938%
Employer's proportionate share at MD 0.00356980%

Employer's proportionate share of system NPL/(A) at prior MD \$ 567,373
Employer's proportionate share of system NPL/(A) at MD \$ 481,210

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 820,070
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 197,861

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 103,746
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,363)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,611

Employer's Total Pension Expense/(Income) \$ 115,994

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,272	\$ 0
Changes of assumptions	\$ 87,716	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,958	\$ 0
Changes in proportionate share	\$ 10,599	\$ 19,654
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43,661	\$ 0
Total (prior to post-MD contributions)	\$ 170,206	\$ 19,654
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 150,552

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	\$ 35,100
2 nd Fiscal Year	72,777
3 rd Fiscal Year	50,120
4 th Fiscal Year	(8,403)
5 th Fiscal Year	957
Thereafter	0
Total	\$ 150,552

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2587: Tualatin Valley Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00216301%
Employer's proportionate share at MD 0.00170731%

Employer's proportionate share of system NPL/(A) at prior MD \$ 324,718
Employer's proportionate share of system NPL/(A) at MD \$ 230,146

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 392,211
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 94,630

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 49,618
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,049)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,445)

Employer's Total Pension Expense/(Income) \$ 30,124

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,130	\$ 0
Changes of assumptions	\$ 41,952	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,371	\$ 0
Changes in proportionate share	\$ 5,241	\$ 70,644
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,359	\$ 8,696
Total (prior to post-MD contributions)	\$ 66,053	\$ 79,340
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,287)

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	\$ (8,565)
2 nd Fiscal Year	10,283
3 rd Fiscal Year	1,473
4 th Fiscal Year	(15,041)
5 th Fiscal Year	(1,437)
Thereafter	0
Total	\$ -13,287

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2588: Clatskanie Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01188185%
Employer's proportionate share at MD 0.01059883%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,783,742
Employer's proportionate share of system NPL/(A) at MD \$ 1,428,726

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,434,810
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 587,454

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 308,025
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 39,125
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,393)

Employer's Total Pension Expense/(Income) \$ 339,757

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 69,094	\$ 0
Changes of assumptions	\$ 260,431	\$ 0
Net difference between projected and actual earnings on investments	\$ 14,719	\$ 0
Changes in proportionate share	\$ 188,175	\$ 86,898
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,160	\$ 29,346
Total (prior to post-MD contributions)	\$ 534,579	\$ 116,244
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 418,335

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 99,579
2 nd Fiscal Year	214,931
3 rd Fiscal Year	150,920
4 th Fiscal Year	(42,371)
5 th Fiscal Year	(4,724)
Thereafter	0
Total	\$ 418,335

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2589: West Slope Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00725055%
Employer's proportionate share at MD 0.00484003%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,088,476
Employer's proportionate share of system NPL/(A) at MD \$ 652,438

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,111,873
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 268,265

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 140,662
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (43,902)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,268

Employer's Total Pension Expense/(Income) \$ 109,028

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 31,552	\$ 0
Changes of assumptions	\$ 118,928	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,722	\$ 0
Changes in proportionate share	\$ 4,157	\$ 188,561
Differences between employer contributions and employer's proportionate share of system contributions	\$ 45,653	\$ 1,806
Total (prior to post-MD contributions)	\$ 207,012	\$ 190,367
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,645

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (651)
2 nd Fiscal Year	51,080
3 rd Fiscal Year	21,536
4 th Fiscal Year	(47,217)
5 th Fiscal Year	(8,103)
Thereafter	0
Total	\$ 16,645

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05709254%
Employer's proportionate share at MD 0.05411386%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,570,916
Employer's proportionate share of system NPL/(A) at MD \$ 7,294,569

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,431,277
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,999,329

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,572,666
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (43,689)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,148

Employer's Total Pension Expense/(Income) \$ 1,551,125

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 352,768	\$ 0
Changes of assumptions	\$ 1,329,670	\$ 0
Net difference between projected and actual earnings on investments	\$ 75,151	\$ 0
Changes in proportionate share	\$ 71,760	\$ 289,764
Differences between employer contributions and employer's proportionate share of system contributions	\$ 99,793	\$ 21,441
Total (prior to post-MD contributions)	\$ 1,929,142	\$ 311,205
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,617,937

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 324,863
2 nd Fiscal Year	913,315
3 rd Fiscal Year	592,026
4 th Fiscal Year	(212,293)
5 th Fiscal Year	26
Thereafter	0
Total	\$ 1,617,937

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2592: Medford Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00445394%
Employer's proportionate share at MD 0.00492598%

Employer's proportionate share of system NPL/(A) at prior MD \$ 668,640
Employer's proportionate share of system NPL/(A) at MD \$ 664,024

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,131,618
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 273,029

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 143,160
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,185)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,756)

Employer's Total Pension Expense/(Income) \$ 133,219

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,112	\$ 0
Changes of assumptions	\$ 121,040	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,841	\$ 0
Changes in proportionate share	\$ 31,971	\$ 35,043
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,845	\$ 21,983
Total (prior to post-MD contributions)	\$ 193,809	\$ 57,026
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 136,783

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 21,592
2 nd Fiscal Year	75,846
3 rd Fiscal Year	50,936
4 th Fiscal Year	(13,982)
5 th Fiscal Year	2,391
Thereafter	0
Total	\$ 136,783

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2594: Metro

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.54657727%
Employer's proportionate share at MD 0.59201276%

Employer's proportionate share of system NPL/(A) at prior MD \$ 82,053,939
Employer's proportionate share of system NPL/(A) at MD \$ 79,803,544

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 135,999,810
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 32,813,059

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,205,170
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 812,251
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (747,737)

Employer's Total Pension Expense/(Income) \$ 17,269,684

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,859,333	\$ 0
Changes of assumptions	\$ 14,546,762	\$ 0
Net difference between projected and actual earnings on investments	\$ 822,164	\$ 0
Changes in proportionate share	\$ 3,416,307	\$ 147,339
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,981,989
Total (prior to post-MD contributions)	\$ 22,644,566	\$ 2,129,328
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 20,515,238

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,854,216
2 nd Fiscal Year	10,389,781
3 rd Fiscal Year	7,298,319
4 th Fiscal Year	(1,325,401)
5 th Fiscal Year	298,322
Thereafter	0
Total	\$ 20,515,238

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02888365%
Employer's proportionate share at MD 0.02336047%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,336,107
Employer's proportionate share of system NPL/(A) at MD \$ 3,149,000

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,366,471
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,294,784

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 678,906
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (110,800)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 31,262

Employer's Total Pension Expense/(Income) \$ 599,368

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 152,287	\$ 0
Changes of assumptions	\$ 574,007	\$ 0
Net difference between projected and actual earnings on investments	\$ 32,442	\$ 0
Changes in proportionate share	\$ 8,763	\$ 464,688
Differences between employer contributions and employer's proportionate share of system contributions	\$ 100,515	\$ 0
Total (prior to post-MD contributions)	\$ 868,014	\$ 464,688
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 403,326

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 70,001
2 nd Fiscal Year	323,190
3 rd Fiscal Year	182,773
4 th Fiscal Year	(154,928)
5 th Fiscal Year	(17,711)
Thereafter	0
Total	\$ 403,326

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.05296150%
Employer's proportionate share at MD	0.04996460%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 7,950,751
Employer's proportionate share of system NPL/(A) at MD	\$ 6,735,247
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 11,478,091
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,769,351
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,452,079
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (48,709)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 30,824
Employer's Total Pension Expense/(Income)	\$ 1,434,194

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 325,719	\$ 0
Changes of assumptions	\$ 1,227,715	\$ 0
Net difference between projected and actual earnings on investments	\$ 69,389	\$ 0
Changes in proportionate share	\$ 37,514	\$ 259,524
Differences between employer contributions and employer's proportionate share of system contributions	\$ 230,503	\$ 63,641
Total (prior to post-MD contributions)	\$ 1,890,840	\$ 323,165
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,567,675

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 301,958
2 nd Fiscal Year	850,712
3 rd Fiscal Year	577,932
4 th Fiscal Year	(169,106)
5 th Fiscal Year	6,181
Thereafter	0
Total	\$ 1,567,675

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00040876%
Employer's proportionate share at MD 0.00036179%

Employer's proportionate share of system NPL/(A) at prior MD \$ 61,364
Employer's proportionate share of system NPL/(A) at MD \$ 48,769

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 83,112
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 20,053

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,514
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,901)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,390

Employer's Total Pension Expense/(Income) \$ 11,003

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,359	\$ 0
Changes of assumptions	\$ 8,890	\$ 0
Net difference between projected and actual earnings on investments	\$ 502	\$ 0
Changes in proportionate share	\$ 0	\$ 6,689
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,873	\$ 0
Total (prior to post-MD contributions)	\$ 19,624	\$ 6,689
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,935

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,805
2 nd Fiscal Year	6,625
3 rd Fiscal Year	4,369
4 th Fiscal Year	(989)
5 th Fiscal Year	125
Thereafter	0
Total	\$ 12,935

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2598: Marion County Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00032225%
Employer's proportionate share at MD 0.00049743%

Employer's proportionate share of system NPL/(A) at prior MD \$ 48,377
Employer's proportionate share of system NPL/(A) at MD \$ 67,054

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 114,272
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 27,571

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,456
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,164)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,915)

Employer's Total Pension Expense/(Income) \$ 8,377

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,243	\$ 0
Changes of assumptions	\$ 12,223	\$ 0
Net difference between projected and actual earnings on investments	\$ 691	\$ 0
Changes in proportionate share	\$ 25,180	\$ 19,098
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 11,465
Total (prior to post-MD contributions)	\$ 41,337	\$ 30,563
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,774

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,895)
2 nd Fiscal Year	3,890
3 rd Fiscal Year	7,887
4 th Fiscal Year	1,252
5 th Fiscal Year	639
Thereafter	0
Total	\$ 10,774

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00888330%
Employer's proportionate share at MD 0.00895605%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,333,590
Employer's proportionate share of system NPL/(A) at MD \$ 1,207,279

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,057,424
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 496,400

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 260,282
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,604)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,229)

Employer's Total Pension Expense/(Income) \$ 241,449

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 58,385	\$ 0
Changes of assumptions	\$ 220,065	\$ 0
Net difference between projected and actual earnings on investments	\$ 12,438	\$ 0
Changes in proportionate share	\$ 4,927	\$ 36,749
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,441	\$ 21,605
Total (prior to post-MD contributions)	\$ 303,256	\$ 58,354
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 244,902

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 38,498
2 nd Fiscal Year	138,047
3 rd Fiscal Year	95,324
4 th Fiscal Year	(29,225)
5 th Fiscal Year	2,258
Thereafter	0
Total	\$ 244,902

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2600: Winston-Dillard Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00491341%
Employer's proportionate share at MD 0.00466655%

Employer's proportionate share of system NPL/(A) at prior MD \$ 737,617
Employer's proportionate share of system NPL/(A) at MD \$ 629,053

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,072,021
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 258,649

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 135,620
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,115)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,707)

Employer's Total Pension Expense/(Income) \$ 125,798

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,421	\$ 0
Changes of assumptions	\$ 114,665	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,481	\$ 0
Changes in proportionate share	\$ 5,945	\$ 38,847
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,655	\$ 7,001
Total (prior to post-MD contributions)	\$ 163,167	\$ 45,848
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 117,319

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	\$ 20,050
2 nd Fiscal Year	71,210
3 rd Fiscal Year	45,325
4 th Fiscal Year	(19,423)
5 th Fiscal Year	156
Thereafter	0
Total	\$ 117,319

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00006622%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 8,926**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,212
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,670

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,924
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (798)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 105
Employer's Total Pension Expense/(Income) **\$ 1,231**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 432	\$ 0
Changes of assumptions	\$ 1,627	\$ 0
Net difference between projected and actual earnings on investments	\$ 92	\$ 0
Changes in proportionate share	\$ 5,894	\$ 8,010
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,554	\$ 796
Total (prior to post-MD contributions)	\$ 9,599	\$ 8,806
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 793

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (269)
2 nd Fiscal Year	486
3 rd Fiscal Year	(25)
4 th Fiscal Year	266
5 th Fiscal Year	335
Thereafter	0
Total	\$ 793

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00242330%
Employer's proportionate share at MD 0.00277432%

Employer's proportionate share of system NPL/(A) at prior MD \$ 363,794
Employer's proportionate share of system NPL/(A) at MD \$ 373,979

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 637,329
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 153,770

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 80,628
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,271
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,118)

Employer's Total Pension Expense/(Income) \$ 82,781

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,086	\$ 0
Changes of assumptions	\$ 68,170	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,853	\$ 0
Changes in proportionate share	\$ 31,194	\$ 17,654
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,119	\$ 9,500
Total (prior to post-MD contributions)	\$ 124,422	\$ 27,154
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 97,268

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 19,912
2 nd Fiscal Year	49,699
3 rd Fiscal Year	32,208
4 th Fiscal Year	(6,312)
5 th Fiscal Year	1,761
Thereafter	0
Total	\$ 97,268

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2603: Corbett Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00251790%
Employer's proportionate share at MD 0.00241593%

Employer's proportionate share of system NPL/(A) at prior MD \$ 377,995
Employer's proportionate share of system NPL/(A) at MD \$ 325,668

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 554,998
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 133,906

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 70,212
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,430)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,683)

Employer's Total Pension Expense/(Income) \$ 62,099

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,749	\$ 0
Changes of assumptions	\$ 59,364	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,355	\$ 0
Changes in proportionate share	\$ 2,071	\$ 22,371
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 6,456
Total (prior to post-MD contributions)	\$ 80,539	\$ 28,827
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 51,712

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,352
2 nd Fiscal Year	33,988
3 rd Fiscal Year	21,362
4 th Fiscal Year	(10,924)
5 th Fiscal Year	(66)
Thereafter	0
Total	\$ 51,712

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2604: Netarts-Oceanside Sanitary District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00302606%
Employer's proportionate share at MD 0.00281563%

Employer's proportionate share of system NPL/(A) at prior MD \$ 454,282
Employer's proportionate share of system NPL/(A) at MD \$ 379,548

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 646,819
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 156,060

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 81,828
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,614
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,344)

Employer's Total Pension Expense/(Income) \$ 77,098

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,355	\$ 0
Changes of assumptions	\$ 69,185	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,910	\$ 0
Changes in proportionate share	\$ 17,592	\$ 14,252
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 21,988
Total (prior to post-MD contributions)	\$ 109,042	\$ 36,240
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 72,802

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 13,294
2 nd Fiscal Year	44,449
3 rd Fiscal Year	29,440
4 th Fiscal Year	(13,447)
5 th Fiscal Year	(933)
Thereafter	0
Total	\$ 72,802

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00080622%
Employer's proportionate share at MD 0.00109348%

Employer's proportionate share of system NPL/(A) at prior MD \$ 121,032
Employer's proportionate share of system NPL/(A) at MD \$ 147,402

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 251,199
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 60,608

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 31,779
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 14,619
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,836)

Employer's Total Pension Expense/(Income) \$ 43,562

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,128	\$ 0
Changes of assumptions	\$ 26,869	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,519	\$ 0
Changes in proportionate share	\$ 52,763	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 11,466
Total (prior to post-MD contributions)	\$ 88,279	\$ 11,466
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 76,813

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18,783
2 nd Fiscal Year	30,740
3 rd Fiscal Year	24,600
4 th Fiscal Year	1,750
5 th Fiscal Year	940
Thereafter	0
Total	\$ 76,813

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2606: West Valley Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00756730%
Employer's proportionate share at MD 0.00947292%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,136,027
Employer's proportionate share of system NPL/(A) at MD \$ 1,276,953

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,176,161
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 525,049

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 275,304
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (30,400)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,877)

Employer's Total Pension Expense/(Income) \$ 237,027

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 61,754	\$ 0
Changes of assumptions	\$ 232,766	\$ 0
Net difference between projected and actual earnings on investments	\$ 13,156	\$ 0
Changes in proportionate share	\$ 132,498	\$ 204,092
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,153	\$ 32,878
Total (prior to post-MD contributions)	\$ 465,327	\$ 236,970
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 228,357

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 22,363
2 nd Fiscal Year	127,520
3 rd Fiscal Year	82,486
4 th Fiscal Year	(15,384)
5 th Fiscal Year	11,372
Thereafter	0
Total	\$ 228,357

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2607: Hoodland Fire District 74

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01105584%
Employer's proportionate share at MD 0.01210369%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,659,738
Employer's proportionate share of system NPL/(A) at MD \$ 1,631,582

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,780,514
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 670,862

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 351,759
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (24,077)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,832

Employer's Total Pension Expense/(Income) \$ 344,514

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 78,904	\$ 0
Changes of assumptions	\$ 297,408	\$ 0
Net difference between projected and actual earnings on investments	\$ 16,809	\$ 0
Changes in proportionate share	\$ 76,297	\$ 141,241
Differences between employer contributions and employer's proportionate share of system contributions	\$ 70,081	\$ 7,206
Total (prior to post-MD contributions)	\$ 539,499	\$ 148,447
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 391,052

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 70,235
2 nd Fiscal Year	201,750
3 rd Fiscal Year	133,024
4 th Fiscal Year	(23,767)
5 th Fiscal Year	9,810
Thereafter	0
Total	\$ 391,052

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00129454%
Employer's proportionate share at MD 0.00132639%

Employer's proportionate share of system NPL/(A) at prior MD \$ 194,341
Employer's proportionate share of system NPL/(A) at MD \$ 178,798

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 304,704
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 73,517

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 38,548
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (461)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (597)

Employer's Total Pension Expense/(Income) \$ 37,490

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,647	\$ 0
Changes of assumptions	\$ 32,592	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,842	\$ 0
Changes in proportionate share	\$ 3,593	\$ 5,157
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,794	\$ 5,058
Total (prior to post-MD contributions)	\$ 53,468	\$ 10,215
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 43,253

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,433
2 nd Fiscal Year	22,248
3 rd Fiscal Year	15,858
4 th Fiscal Year	(2,984)
5 th Fiscal Year	698
Thereafter	0
Total	\$ 43,253

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2610: Turner Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00372919%
Employer's proportionate share at MD 0.00465765%

Employer's proportionate share of system NPL/(A) at prior MD \$ 559,838
Employer's proportionate share of system NPL/(A) at MD \$ 627,853

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,069,976
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 258,156

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 135,361
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 32,594
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 29,292

Employer's Total Pension Expense/(Income) \$ 197,247

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,363	\$ 0
Changes of assumptions	\$ 114,446	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,468	\$ 0
Changes in proportionate share	\$ 120,665	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 51,631	\$ 5,015
Total (prior to post-MD contributions)	\$ 323,573	\$ 5,015
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 318,558

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 91,701
2 nd Fiscal Year	131,845
3 rd Fiscal Year	86,383
4 th Fiscal Year	3,622
5 th Fiscal Year	5,008
Thereafter	0
Total	\$ 318,558

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2612: Community Services Consortium

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04555175%
Employer's proportionate share at MD 0.03949699%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,838,375
Employer's proportionate share of system NPL/(A) at MD \$ 5,324,209

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,073,425
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,189,171

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,147,868
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (183,177)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (47,350)

Employer's Total Pension Expense/(Income) \$ 917,341

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 257,481	\$ 0
Changes of assumptions	\$ 970,508	\$ 0
Net difference between projected and actual earnings on investments	\$ 54,852	\$ 0
Changes in proportionate share	\$ 0	\$ 687,666
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,170	\$ 120,511
Total (prior to post-MD contributions)	\$ 1,313,011	\$ 808,177
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 504,834

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 22,308
2 nd Fiscal Year	462,257
3 rd Fiscal Year	277,144
4 th Fiscal Year	(238,236)
5 th Fiscal Year	(18,639)
Thereafter	0
Total	\$ 504,834

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00131772%
Employer's proportionate share at MD 0.00117201%

Employer's proportionate share of system NPL/(A) at prior MD \$ 197,820
Employer's proportionate share of system NPL/(A) at MD \$ 157,987

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 269,239
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 64,960

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 34,061
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,154)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,014)

Employer's Total Pension Expense/(Income) \$ 23,893

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,640	\$ 0
Changes of assumptions	\$ 28,798	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,628	\$ 0
Changes in proportionate share	\$ 0	\$ 30,167
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,021	\$ 4,695
Total (prior to post-MD contributions)	\$ 44,087	\$ 34,862
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,225

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,666)
2 nd Fiscal Year	10,816
3 rd Fiscal Year	7,301
4 th Fiscal Year	(6,095)
5 th Fiscal Year	(132)
Thereafter	0
Total	\$ 9,225

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2614: Mountain Valley Mental Health Program

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and 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 February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2615: Humanities Council

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00102647%
Employer's proportionate share at MD 0.00094150%

Employer's proportionate share of system NPL/(A) at prior MD \$ 154,097
Employer's proportionate share of system NPL/(A) at MD \$ 126,915

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 216,286
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 52,184

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 27,362
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,440)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,177)

Employer's Total Pension Expense/(Income) \$ 15,745

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,138	\$ 0
Changes of assumptions	\$ 23,134	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,308	\$ 0
Changes in proportionate share	\$ 0	\$ 12,584
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 23,175
Total (prior to post-MD contributions)	\$ 30,580	\$ 35,759
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,179)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,590)
2 nd Fiscal Year	5,506
3 rd Fiscal Year	2,972
4 th Fiscal Year	(7,308)
5 th Fiscal Year	(759)
Thereafter	0
Total	\$ -5,179

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2616: Alcohol Safety Action Program

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and 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 February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2617: Clean Water Services

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.25798970%
Employer's proportionate share at MD 0.27052572%

Employer's proportionate share of system NPL/(A) at prior MD \$ 38,730,244
Employer's proportionate share of system NPL/(A) at MD \$ 36,466,969

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 62,146,374
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 14,994,231

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,862,062
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 174,240
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (819,909)

Employer's Total Pension Expense/(Income) \$ 7,216,393

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,763,558	\$ 0
Changes of assumptions	\$ 6,647,278	\$ 0
Net difference between projected and actual earnings on investments	\$ 375,695	\$ 0
Changes in proportionate share	\$ 893,471	\$ 137,677
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,790,613
Total (prior to post-MD contributions)	\$ 9,680,002	\$ 2,928,290
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,751,712

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,086,070
2 nd Fiscal Year	4,091,889
3 rd Fiscal Year	2,757,008
4 th Fiscal Year	(1,154,496)
5 th Fiscal Year	(28,759)
Thereafter	0
Total	\$ 6,751,712

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 367

Employer's Total Pension Expense/(Income) \$ 367

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 732	\$ 0
Total (prior to post-MD contributions)	\$ 732	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 732

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 367
2 nd Fiscal Year	294
3 rd Fiscal Year	71
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 732

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2619: Comprehensive Options For Drug Abusers

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per 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 February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2620: Jackson County Fire District 4

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer's proportionate share at prior MD 0.00452304%
Employer's proportionate share at MD 0.00447770%

Employer's proportionate share of system NPL/(A) at prior MD \$ 679,013
Employer's proportionate share of system NPL/(A) at MD \$ 603,596

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,028,637
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 248,182

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 130,132
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,001)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,378

Employer's Total Pension Expense/(Income) \$ 126,509

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 29,190	\$ 0
Changes of assumptions	\$ 110,025	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,218	\$ 0
Changes in proportionate share	\$ 0	\$ 43,905
Differences between employer contributions and employer's proportionate share of system contributions	\$ 49,840	\$ 4,003
Total (prior to post-MD contributions)	\$ 195,273	\$ 47,908
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 147,365

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 25,040
2 nd Fiscal Year	74,415
3 rd Fiscal Year	52,494
4 th Fiscal Year	(7,945)
5 th Fiscal Year	3,360
Thereafter	0
Total	\$ 147,365

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2623: Evans Valley Fire District 6

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00004366%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 5,885**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,030
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,420

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,269
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 688
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,182

Employer's Total Pension Expense/(Income) **\$ 3,139**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 285	\$ 0
Changes of assumptions	\$ 1,073	\$ 0
Net difference between projected and actual earnings on investments	\$ 61	\$ 0
Changes in proportionate share	\$ 2,956	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,204	\$ 0
Total (prior to post-MD contributions)	\$ 7,579	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,579

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	\$ 2,149
2 nd Fiscal Year	2,482
3 rd Fiscal Year	1,826
4 th Fiscal Year	844
5 th Fiscal Year	277
Thereafter	0
Total	\$ 7,579

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2624: Klamath Vector Control

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00064248%
Employer's proportionate share at MD 0.00078253%

Employer's proportionate share of system NPL/(A) at prior MD \$ 96,451
Employer's proportionate share of system NPL/(A) at MD **\$ 105,485**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 179,766
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 43,373

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,742
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,767)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,842)

Employer's Total Pension Expense/(Income) **\$ 4,133**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,101	\$ 0
Changes of assumptions	\$ 19,228	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,087	\$ 0
Changes in proportionate share	\$ 9,652	\$ 62,844
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,883	\$ 5,385
Total (prior to post-MD contributions)	\$ 36,951	\$ 68,229
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (31,278)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,600)
2 nd Fiscal Year	(4,899)
3 rd Fiscal Year	(7,917)
4 th Fiscal Year	(5,727)
5 th Fiscal Year	866
Thereafter	0
Total	\$ -31,278

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2625: Port of Newport

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00453583%
Employer's proportionate share at MD 0.00548485%

Employer's proportionate share of system NPL/(A) at prior MD \$ 680,933
Employer's proportionate share of system NPL/(A) at MD \$ 739,360

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,260,004
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 304,005

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 159,402
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 17,824
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (26,581)

Employer's Total Pension Expense/(Income) \$ 150,645

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,756	\$ 0
Changes of assumptions	\$ 134,772	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,617	\$ 0
Changes in proportionate share	\$ 134,025	\$ 43,821
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 82,570
Total (prior to post-MD contributions)	\$ 312,170	\$ 126,391
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 185,779

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 26,354
2 nd Fiscal Year	89,489
3 rd Fiscal Year	75,578
4 th Fiscal Year	(8,199)
5 th Fiscal Year	2,557
Thereafter	0
Total	\$ 185,779

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.09069346%
Employer's proportionate share at MD	0.09019193%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 13,615,194
Employer's proportionate share of system NPL/(A) at MD	\$ 12,157,906
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 20,719,292
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,999,002
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,621,172
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (153,932)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (69,369)
Employer's Total Pension Expense/(Income)	\$ 2,397,871

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 587,962	\$ 0
Changes of assumptions	\$ 2,216,169	\$ 0
Net difference between projected and actual earnings on investments	\$ 125,255	\$ 0
Changes in proportionate share	\$ 0	\$ 509,099
Differences between employer contributions and employer's proportionate share of system contributions	\$ 106,180	\$ 207,981
Total (prior to post-MD contributions)	\$ 3,035,566	\$ 717,080
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,318,486

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 354,052
2 nd Fiscal Year	1,353,782
3 rd Fiscal Year	910,691
4 th Fiscal Year	(319,217)
5 th Fiscal Year	19,177
Thereafter	0
Total	\$ 2,318,486

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2628: McKenzie Fire And Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00365866%
Employer's proportionate share at MD 0.00417350%

Employer's proportionate share of system NPL/(A) at prior MD \$ 549,250
Employer's proportionate share of system NPL/(A) at MD \$ 562,589

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 958,755
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 231,322

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 121,291
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,450
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,067)

Employer's Total Pension Expense/(Income) \$ 116,674

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,207	\$ 0
Changes of assumptions	\$ 102,550	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,796	\$ 0
Changes in proportionate share	\$ 40,693	\$ 23,383
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 21,968
Total (prior to post-MD contributions)	\$ 176,246	\$ 45,351
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 130,895

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	\$ 22,099
2 nd Fiscal Year	68,257
3 rd Fiscal Year	46,839
4 th Fiscal Year	(9,085)
5 th Fiscal Year	2,784
Thereafter	0
Total	\$ 130,895

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2629: Metropolitan Wastewater Management Commission

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and 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 February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00346766%
Employer's proportionate share at MD 0.00441526%

Employer's proportionate share of system NPL/(A) at prior MD \$ 520,576
Employer's proportionate share of system NPL/(A) at MD \$ 595,179

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,014,293
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 244,721

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 128,317
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,042
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,959)

Employer's Total Pension Expense/(Income) \$ 127,400

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 28,783	\$ 0
Changes of assumptions	\$ 108,490	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,132	\$ 0
Changes in proportionate share	\$ 66,210	\$ 45,309
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,031	\$ 13,045
Total (prior to post-MD contributions)	\$ 220,646	\$ 58,354
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 162,292

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 27,347
2 nd Fiscal Year	76,405
3 rd Fiscal Year	54,762
4 th Fiscal Year	(1,792)
5 th Fiscal Year	5,570
Thereafter	0
Total	\$ 162,292

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2631: Arch Cape Water-Sanitary District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00107101%
Employer's proportionate share at MD 0.00110029%

Employer's proportionate share of system NPL/(A) at prior MD \$ 160,783
Employer's proportionate share of system NPL/(A) at MD \$ 148,320

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 252,764
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 60,985

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 31,977
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,256)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,771)

Employer's Total Pension Expense/(Income) \$ 24,950

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,173	\$ 0
Changes of assumptions	\$ 27,036	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,528	\$ 0
Changes in proportionate share	\$ 2,888	\$ 20,110
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,745	\$ 4,829
Total (prior to post-MD contributions)	\$ 40,370	\$ 24,939
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,431

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 16
2 nd Fiscal Year	12,296
3 rd Fiscal Year	7,226
4 th Fiscal Year	(4,548)
5 th Fiscal Year	440
Thereafter	0
Total	\$ 15,431

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00047491%
Employer's proportionate share at MD 0.00046489%

Employer's proportionate share of system NPL/(A) at prior MD \$ 71,295
Employer's proportionate share of system NPL/(A) at MD \$ 62,667

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 106,797
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 25,767

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,511
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,771
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,743)

Employer's Total Pension Expense/(Income) \$ 12,539

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,031	\$ 0
Changes of assumptions	\$ 11,423	\$ 0
Net difference between projected and actual earnings on investments	\$ 646	\$ 0
Changes in proportionate share	\$ 4,728	\$ 678
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 9,070
Total (prior to post-MD contributions)	\$ 19,828	\$ 9,748
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,080

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	\$ 2,004
2 nd Fiscal Year	7,087
3 rd Fiscal Year	3,969
4 th Fiscal Year	(2,761)
5 th Fiscal Year	(220)
Thereafter	0
Total	\$ 10,080

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.00348958%

Employer's proportionate share at MD 0.00533898%

Employer's proportionate share of system NPL/(A) at prior MD \$ 523,867

Employer's proportionate share of system NPL/(A) at MD \$ 719,697

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,226,494

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 295,920

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 155,162

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 40,296
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,058)

Employer's Total Pension Expense/(Income) \$ 181,400

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 34,805	\$ 0
Changes of assumptions	\$ 131,188	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,415	\$ 0
Changes in proportionate share	\$ 162,511	\$ 293
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 50,903
Total (prior to post-MD contributions)	\$ 335,919	\$ 51,196
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 284,723

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 60,415
2 nd Fiscal Year	118,861
3 rd Fiscal Year	90,849
4 th Fiscal Year	7,039
5 th Fiscal Year	7,558
Thereafter	0
Total	\$ 284,723

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2637: Northeast Oregon Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00818110%
Employer's proportionate share at MD 0.00784299%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,228,173
Employer's proportionate share of system NPL/(A) at MD \$ 1,057,238

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,801,727
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 434,708

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 227,934
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,318)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (33,379)

Employer's Total Pension Expense/(Income) \$ 178,237

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 51,128	\$ 0
Changes of assumptions	\$ 192,716	\$ 0
Net difference between projected and actual earnings on investments	\$ 10,892	\$ 0
Changes in proportionate share	\$ 11,127	\$ 74,475
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 97,881
Total (prior to post-MD contributions)	\$ 265,863	\$ 172,356
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 93,507

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 509
2 nd Fiscal Year	88,732
3 rd Fiscal Year	52,345
4 th Fiscal Year	(45,556)
5 th Fiscal Year	(2,523)
Thereafter	0
Total	\$ 93,507

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00300696%
Employer's proportionate share at MD 0.00101702%

Employer's proportionate share of system NPL/(A) at prior MD \$ 451,415
Employer's proportionate share of system NPL/(A) at MD \$ 137,095

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 233,634
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 56,370

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 29,557
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (32,953)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,260

Employer's Total Pension Expense/(Income) \$ (1,136)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,630	\$ 0
Changes of assumptions	\$ 24,990	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,412	\$ 0
Changes in proportionate share	\$ 2,222	\$ 143,144
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,458	\$ 5,463
Total (prior to post-MD contributions)	\$ 52,712	\$ 148,607
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (95,895)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (24,183)
2 nd Fiscal Year	(13,225)
3 rd Fiscal Year	(18,855)
4 th Fiscal Year	(31,606)
5 th Fiscal Year	(8,026)
Thereafter	0
Total	\$ -95,895

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2641: Suburban East Salem Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00405601%
Employer's proportionate share at MD 0.00385962%

Employer's proportionate share of system NPL/(A) at prior MD \$ 608,901
Employer's proportionate share of system NPL/(A) at MD \$ 520,278

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 886,649
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 213,924

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 112,169
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,348)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,653)

Employer's Total Pension Expense/(Income) \$ 94,168

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,161	\$ 0
Changes of assumptions	\$ 94,837	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,360	\$ 0
Changes in proportionate share	\$ 0	\$ 45,465
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,731	\$ 13,438
Total (prior to post-MD contributions)	\$ 138,089	\$ 58,903
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 79,186

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,706
2 nd Fiscal Year	50,450
3 rd Fiscal Year	36,231
4 th Fiscal Year	(14,659)
5 th Fiscal Year	458
Thereafter	0
Total	\$ 79,186

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2642: Dexter Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00057780%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 77,888**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 132,735
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 32,025

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,792
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,754)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 550

Employer's Total Pension Expense/(Income) **\$ 14,588**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,767	\$ 0
Changes of assumptions	\$ 14,198	\$ 0
Net difference between projected and actual earnings on investments	\$ 802	\$ 0
Changes in proportionate share	\$ 39,134	\$ 39,037
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,687	\$ 2,608
Total (prior to post-MD contributions)	\$ 61,588	\$ 41,645
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,943

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,495
2 nd Fiscal Year	7,685
3 rd Fiscal Year	4,477
4 th Fiscal Year	3,578
5 th Fiscal Year	2,708
Thereafter	0
Total	\$ 19,943

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2643: Sweet Home Cemetery

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00083052%
Employer's proportionate share at MD 0.00072740%

Employer's proportionate share of system NPL/(A) at prior MD \$ 124,680
Employer's proportionate share of system NPL/(A) at MD \$ 98,054

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 167,102
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 40,317

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,140
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,291)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,248

Employer's Total Pension Expense/(Income) \$ 20,097

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,742	\$ 0
Changes of assumptions	\$ 17,873	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,010	\$ 0
Changes in proportionate share	\$ 335	\$ 26,143
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,012	\$ 0
Total (prior to post-MD contributions)	\$ 41,972	\$ 26,143
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,829

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,613
2 nd Fiscal Year	10,890
3 rd Fiscal Year	4,780
4 th Fiscal Year	(3,609)
5 th Fiscal Year	155
Thereafter	0
Total	\$ 15,829

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2644: Lakeside Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00138289%
Employer's proportionate share at MD 0.00124249%

Employer's proportionate share of system NPL/(A) at prior MD \$ 207,604
Employer's proportionate share of system NPL/(A) at MD \$ 167,488

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 285,430
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 68,867

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 36,109
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,652)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,295

Employer's Total Pension Expense/(Income) \$ 34,752

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,100	\$ 0
Changes of assumptions	\$ 30,530	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,726	\$ 0
Changes in proportionate share	\$ 0	\$ 17,195
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,753	\$ 0
Total (prior to post-MD contributions)	\$ 51,109	\$ 17,195
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 33,914

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,597
2 nd Fiscal Year	19,930
3 rd Fiscal Year	12,565
4 th Fiscal Year	(5,163)
5 th Fiscal Year	(16)
Thereafter	0
Total	\$ 33,914

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2645: Chiloquin Agency Lake Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00079223%
Employer's proportionate share at MD 0.00111532%

Employer's proportionate share of system NPL/(A) at prior MD \$ 118,932
Employer's proportionate share of system NPL/(A) at MD \$ 150,346

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 256,216
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 61,818

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 32,414
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (908)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,605)

Employer's Total Pension Expense/(Income) \$ 29,901

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,271	\$ 0
Changes of assumptions	\$ 27,405	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,549	\$ 0
Changes in proportionate share	\$ 21,882	\$ 19,469
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,793	\$ 7,674
Total (prior to post-MD contributions)	\$ 61,900	\$ 27,143
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 34,757

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,627
2 nd Fiscal Year	16,946
3 rd Fiscal Year	12,137
4 th Fiscal Year	(496)
5 th Fiscal Year	1,543
Thereafter	0
Total	\$ 34,757

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2646: Keno Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00113206%
Employer's proportionate share at MD 0.00200947%

Employer's proportionate share of system NPL/(A) at prior MD \$ 169,948
Employer's proportionate share of system NPL/(A) at MD **\$ 270,877**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 461,624
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 111,377

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 58,400
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,798
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,222

Employer's Total Pension Expense/(Income) **\$ 77,420**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,100	\$ 0
Changes of assumptions	\$ 49,376	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,791	\$ 0
Changes in proportionate share	\$ 59,936	\$ 771
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,089	\$ 0
Total (prior to post-MD contributions)	\$ 139,292	\$ 771
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 138,521

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 31,883
2 nd Fiscal Year	53,243
3 rd Fiscal Year	40,246
4 th Fiscal Year	8,460
5 th Fiscal Year	4,687
Thereafter	0
Total	\$ 138,521

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2647: Crooked River Ranch Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00412162%
Employer's proportionate share at MD 0.00350320%

Employer's proportionate share of system NPL/(A) at prior MD \$ 618,751
Employer's proportionate share of system NPL/(A) at MD \$ 472,233

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 804,771
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 194,169

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 101,811
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,378)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,771)

Employer's Total Pension Expense/(Income) \$ 72,662

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,837	\$ 0
Changes of assumptions	\$ 86,080	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,865	\$ 0
Changes in proportionate share	\$ 0	\$ 86,156
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,350	\$ 19,270
Total (prior to post-MD contributions)	\$ 125,132	\$ 105,426
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,706

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,724)
2 nd Fiscal Year	32,505
3 rd Fiscal Year	17,747
4 th Fiscal Year	(22,394)
5 th Fiscal Year	(1,429)
Thereafter	0
Total	\$ 19,706

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00931177%
Employer's proportionate share at MD 0.00883934%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,397,913
Employer's proportionate share of system NPL/(A) at MD \$ 1,191,546

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,030,613
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 489,932

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 256,890
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,910
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (29,405)

Employer's Total Pension Expense/(Income) \$ 231,395

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 57,624	\$ 0
Changes of assumptions	\$ 217,198	\$ 0
Net difference between projected and actual earnings on investments	\$ 12,276	\$ 0
Changes in proportionate share	\$ 32,066	\$ 31,998
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 75,160
Total (prior to post-MD contributions)	\$ 319,164	\$ 107,158
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	\$ 31,089
2 nd Fiscal Year	130,746
3 rd Fiscal Year	90,366
4 th Fiscal Year	(38,704)
5 th Fiscal Year	(1,492)
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 February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2649: Colton Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00111692%
Employer's proportionate share at MD 0.00112796%

Employer's proportionate share of system NPL/(A) at prior MD \$ 167,676
Employer's proportionate share of system NPL/(A) at MD \$ 152,049

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 259,120
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 62,519

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 32,781
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (662)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 839

Employer's Total Pension Expense/(Income) \$ 32,958

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,353	\$ 0
Changes of assumptions	\$ 27,716	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,566	\$ 0
Changes in proportionate share	\$ 1,244	\$ 3,443
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,488	\$ 658
Total (prior to post-MD contributions)	\$ 41,367	\$ 4,101
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 37,266

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,398
2 nd Fiscal Year	19,658
3 rd Fiscal Year	13,252
4 th Fiscal Year	(3,357)
5 th Fiscal Year	316
Thereafter	0
Total	\$ 37,266

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2650: Pleasant Hill Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00081002%
Employer's proportionate share at MD 0.00078269%

Employer's proportionate share of system NPL/(A) at prior MD \$ 121,603
Employer's proportionate share of system NPL/(A) at MD \$ 105,507

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 179,803
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 43,382

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,747
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,056
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,189)

Employer's Total Pension Expense/(Income) \$ 22,614

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,102	\$ 0
Changes of assumptions	\$ 19,232	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,087	\$ 0
Changes in proportionate share	\$ 4,505	\$ 1,851
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,632
Total (prior to post-MD contributions)	\$ 29,926	\$ 5,483
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 24,443

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,877
2 nd Fiscal Year	13,507
3 rd Fiscal Year	9,176
4 th Fiscal Year	(3,040)
5 th Fiscal Year	(77)
Thereafter	0
Total	\$ 24,443

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2651: Imbler Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00036283%
Employer's proportionate share at MD 0.00035326%

Employer's proportionate share of system NPL/(A) at prior MD \$ 54,469
Employer's proportionate share of system NPL/(A) at MD \$ 47,620

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 81,152
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 19,580

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,266
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (902)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 74

Employer's Total Pension Expense/(Income) \$ 9,438

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,303	\$ 0
Changes of assumptions	\$ 8,680	\$ 0
Net difference between projected and actual earnings on investments	\$ 491	\$ 0
Changes in proportionate share	\$ 158	\$ 3,345
Differences between employer contributions and employer's proportionate share of system contributions	\$ 488	\$ 362
Total (prior to post-MD contributions)	\$ 12,120	\$ 3,707
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,413

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,433
2 nd Fiscal Year	5,244
3 rd Fiscal Year	3,223
4 th Fiscal Year	(1,508)
5 th Fiscal Year	20
Thereafter	0
Total	\$ 8,413

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2652: The Oregon Consortium

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.00385575%

Employer's proportionate share at MD 0.00241207%

Employer's proportionate share of system NPL/(A) at prior MD \$ 578,838

Employer's proportionate share of system NPL/(A) at MD \$ 325,148

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 554,111

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 133,692

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 70,100

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,170)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,988

Employer's Total Pension Expense/(Income) \$ 58,918

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,724	\$ 0
Changes of assumptions	\$ 59,269	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,350	\$ 0
Changes in proportionate share	\$ 10,254	\$ 113,294
Differences between employer contributions and employer's proportionate share of system contributions	\$ 39,559	\$ 20,004
Total (prior to post-MD contributions)	\$ 128,156	\$ 133,298
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,142)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,259
2 nd Fiscal Year	30,208
3 rd Fiscal Year	4,436
4 th Fiscal Year	(36,308)
5 th Fiscal Year	(7,736)
Thereafter	0
Total	\$ -5,142

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2653: Umatilla Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00187671%
Employer's proportionate share at MD 0.00166694%

Employer's proportionate share of system NPL/(A) at prior MD \$ 281,738
Employer's proportionate share of system NPL/(A) at MD \$ 224,704

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 382,937
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 92,392

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 48,445
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,546)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,141)

Employer's Total Pension Expense/(Income) \$ 37,758

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,867	\$ 0
Changes of assumptions	\$ 40,960	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,315	\$ 0
Changes in proportionate share	\$ 0	\$ 23,788
Differences between employer contributions and employer's proportionate share of system contributions	\$ 167	\$ 11,883
Total (prior to post-MD contributions)	\$ 54,309	\$ 35,671
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 18,638

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (16)
2 nd Fiscal Year	18,755
3 rd Fiscal Year	11,734
4 th Fiscal Year	(10,718)
5 th Fiscal Year	(1,118)
Thereafter	0
Total	\$ 18,638

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2654: Spring Valley Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and 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 February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00067949%
Employer's proportionate share at MD 0.00056455%

Employer's proportionate share of system NPL/(A) at prior MD \$ 102,007
Employer's proportionate share of system NPL/(A) at MD \$ 76,102

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 129,691
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 31,291

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,407
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,386)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,636)

Employer's Total Pension Expense/(Income) \$ 6,385

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,680	\$ 0
Changes of assumptions	\$ 13,872	\$ 0
Net difference between projected and actual earnings on investments	\$ 784	\$ 0
Changes in proportionate share	\$ 134	\$ 16,465
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 15,567
Total (prior to post-MD contributions)	\$ 18,470	\$ 32,032
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,562)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,408)
2 nd Fiscal Year	341
3 rd Fiscal Year	(880)
4 th Fiscal Year	(5,857)
5 th Fiscal Year	(759)
Thereafter	0
Total	\$ -13,562

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.10532171%

Employer's proportionate share at MD 0.11424805%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,811,234

Employer's proportionate share of system NPL/(A) at MD \$ 15,400,680

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 26,245,571

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,332,343

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,320,295

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 368,998
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (88,326)

Employer's Total Pension Expense/(Income) \$ 3,600,967

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 744,783	\$ 0
Changes of assumptions	\$ 2,807,269	\$ 0
Net difference between projected and actual earnings on investments	\$ 158,663	\$ 0
Changes in proportionate share	\$ 1,346,187	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 256,034
Total (prior to post-MD contributions)	\$ 5,056,902	\$ 256,034
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,800,868

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,012,018
2 nd Fiscal Year	2,268,021
3 rd Fiscal Year	1,648,601
4 th Fiscal Year	(185,755)
5 th Fiscal Year	57,984
Thereafter	0
Total	\$ 4,800,868

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2658: Salem Metropolitan Communication Agency

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00201338%
Employer's proportionate share at MD 0.00218636%

Employer's proportionate share of system NPL/(A) at prior MD \$ 302,255
Employer's proportionate share of system NPL/(A) at MD \$ 294,722

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 502,260
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 121,182

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 63,540
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,308
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,236)

Employer's Total Pension Expense/(Income) \$ 55,612

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,253	\$ 0
Changes of assumptions	\$ 53,723	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,036	\$ 0
Changes in proportionate share	\$ 23,450	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 43,262
Total (prior to post-MD contributions)	\$ 94,462	\$ 43,262
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 51,200

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,068
2 nd Fiscal Year	31,101
3 rd Fiscal Year	22,553
4 th Fiscal Year	(8,508)
5 th Fiscal Year	(14)
Thereafter	0
Total	\$ 51,200

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2659: Silverton Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00491065%
Employer's proportionate share at MD 0.00474164%

Employer's proportionate share of system NPL/(A) at prior MD \$ 737,203
Employer's proportionate share of system NPL/(A) at MD \$ 639,175

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,089,271
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 262,811

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 137,802
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,016)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,466

Employer's Total Pension Expense/(Income) \$ 125,252

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,911	\$ 0
Changes of assumptions	\$ 116,510	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,585	\$ 0
Changes in proportionate share	\$ 3,540	\$ 73,582
Differences between employer contributions and employer's proportionate share of system contributions	\$ 31,693	\$ 4,421
Total (prior to post-MD contributions)	\$ 189,239	\$ 78,003
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 111,236

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 17,803
2 nd Fiscal Year	69,000
3 rd Fiscal Year	41,617
4 th Fiscal Year	(18,456)
5 th Fiscal Year	1,271
Thereafter	0
Total	\$ 111,236

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2660: Tualatin Valley Fire & Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.63190892%
Employer's proportionate share at MD	0.62514650%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 94,864,201
Employer's proportionate share of system NPL/(A) at MD	\$ 84,269,985
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 143,611,440
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 34,649,538
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 18,168,108
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 59,684
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 289,278
Employer's Total Pension Expense/(Income)	\$ 18,517,070

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,075,332	\$ 0
Changes of assumptions	\$ 15,360,915	\$ 0
Net difference between projected and actual earnings on investments	\$ 868,178	\$ 0
Changes in proportionate share	\$ 530,457	\$ 458,017
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,467,663	\$ 193,868
Total (prior to post-MD contributions)	\$ 22,302,545	\$ 651,885
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 21,650,660

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,350,766
2 nd Fiscal Year	11,186,451
3 rd Fiscal Year	7,713,091
4 th Fiscal Year	(1,766,197)
5 th Fiscal Year	166,549
Thereafter	0
Total	\$ 21,650,660

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2661: Lincoln County 911

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 161

Employer's Total Pension Expense/(Income) **\$ 161**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 386	\$ 0
Total (prior to post-MD contributions)	\$ 386	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 386

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 161
2 nd Fiscal Year	161
3 rd Fiscal Year	64
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 386

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00026622%
Employer's proportionate share at MD 0.00027481%

Employer's proportionate share of system NPL/(A) at prior MD \$ 39,966
Employer's proportionate share of system NPL/(A) at MD \$ 37,044

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 63,131
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,232

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,987
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 452
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,927)

Employer's Total Pension Expense/(Income) \$ 6,512

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,791	\$ 0
Changes of assumptions	\$ 6,753	\$ 0
Net difference between projected and actual earnings on investments	\$ 382	\$ 0
Changes in proportionate share	\$ 1,862	\$ 166
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 5,744
Total (prior to post-MD contributions)	\$ 10,788	\$ 5,910
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,878

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 284
2 nd Fiscal Year	3,454
3 rd Fiscal Year	2,498
4 th Fiscal Year	(1,298)
5 th Fiscal Year	(61)
Thereafter	0
Total	\$ 4,878

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2663: Metropolitan Area Communications Commission

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01218910%
Employer's proportionate share at MD 0.00946573%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,829,867
Employer's proportionate share of system NPL/(A) at MD \$ 1,275,984

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,174,510
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 524,650

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 275,095
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (51,890)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (22,172)

Employer's Total Pension Expense/(Income) \$ 201,033

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 61,707	\$ 0
Changes of assumptions	\$ 232,589	\$ 0
Net difference between projected and actual earnings on investments	\$ 13,146	\$ 0
Changes in proportionate share	\$ 5,369	\$ 221,521
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,447	\$ 52,539
Total (prior to post-MD contributions)	\$ 319,258	\$ 274,060
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 45,198

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,468)
2 nd Fiscal Year	93,206
3 rd Fiscal Year	51,540
4 th Fiscal Year	(75,547)
5 th Fiscal Year	(10,533)
Thereafter	0
Total	\$ 45,198

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2664: Applegate Valley Rural Fire Protection District 9

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00455653%
Employer's proportionate share at MD 0.00547726%

Employer's proportionate share of system NPL/(A) at prior MD \$ 684,041
Employer's proportionate share of system NPL/(A) at MD **\$ 738,337**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,258,261
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 303,584

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 159,181
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,249
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,623

Employer's Total Pension Expense/(Income) **\$ 177,053**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,706	\$ 0
Changes of assumptions	\$ 134,586	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,607	\$ 0
Changes in proportionate share	\$ 67,628	\$ 14,673
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,320	\$ 0
Total (prior to post-MD contributions)	\$ 260,847	\$ 14,673
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 246,174

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 52,934
2 nd Fiscal Year	111,946
3 rd Fiscal Year	78,226
4 th Fiscal Year	(2,675)
5 th Fiscal Year	5,743
Thereafter	0
Total	\$ 246,174

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00130223%
Employer's proportionate share at MD 0.00121590%

Employer's proportionate share of system NPL/(A) at prior MD \$ 195,495
Employer's proportionate share of system NPL/(A) at MD \$ 163,904

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 279,322
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 67,393

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 35,337
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,578)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,281)

Employer's Total Pension Expense/(Income) \$ 21,478

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,926	\$ 0
Changes of assumptions	\$ 29,877	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,689	\$ 0
Changes in proportionate share	\$ 0	\$ 13,025
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 29,310
Total (prior to post-MD contributions)	\$ 39,492	\$ 42,335
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,843)

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	\$ (6,076)
2 nd Fiscal Year	8,212
3 rd Fiscal Year	4,800
4 th Fiscal Year	(8,911)
5 th Fiscal Year	(869)
Thereafter	0
Total	\$ -2,843

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2666: Central City Concern

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and 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 February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

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 February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2668: Southeast Mental Health Network Inc

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

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 February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2669: Roseburg Urban Sanitary Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01120683%
Employer's proportionate share at MD 0.01001437%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,682,405
Employer's proportionate share of system NPL/(A) at MD \$ 1,349,941

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,300,546
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 555,059

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 291,039
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22,991)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,375)

Employer's Total Pension Expense/(Income) \$ 257,673

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 65,284	\$ 0
Changes of assumptions	\$ 246,070	\$ 0
Net difference between projected and actual earnings on investments	\$ 13,908	\$ 0
Changes in proportionate share	\$ 8,625	\$ 106,506
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,690	\$ 31,326
Total (prior to post-MD contributions)	\$ 351,577	\$ 137,832
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 213,745

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 30,740
2 nd Fiscal Year	142,147
3 rd Fiscal Year	92,555
4 th Fiscal Year	(49,144)
5 th Fiscal Year	(2,554)
Thereafter	0
Total	\$ 213,745

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2670: Mt Hood Community Mental Health Ctr

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00257615%
Employer's proportionate share at MD 0.00226142%

Employer's proportionate share of system NPL/(A) at prior MD \$ 386,740
Employer's proportionate share of system NPL/(A) at MD \$ 304,840

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 519,503
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 125,342

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 65,722
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,558)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,982)

Employer's Total Pension Expense/(Income) \$ 32,182

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,742	\$ 0
Changes of assumptions	\$ 55,567	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,141	\$ 0
Changes in proportionate share	\$ 19	\$ 46,425
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 58,716
Total (prior to post-MD contributions)	\$ 73,469	\$ 105,141
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (31,672)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (19,064)
2 nd Fiscal Year	7,764
3 rd Fiscal Year	2,187
4 th Fiscal Year	(20,215)
5 th Fiscal Year	(2,345)
Thereafter	0
Total	\$ -31,672

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2671: Columbia 911 Communications District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01492889%
Employer's proportionate share at MD 0.01417924%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,241,173
Employer's proportionate share of system NPL/(A) at MD **\$ 1,911,367**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,257,318
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 785,902

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 412,079
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,296)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,852)

Employer's Total Pension Expense/(Income) **\$ 374,931**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 92,435	\$ 0
Changes of assumptions	\$ 348,408	\$ 0
Net difference between projected and actual earnings on investments	\$ 19,692	\$ 0
Changes in proportionate share	\$ 14,933	\$ 145,516
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,529	\$ 19,032
Total (prior to post-MD contributions)	\$ 492,997	\$ 164,548
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 328,449

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 53,619
2 nd Fiscal Year	208,575
3 rd Fiscal Year	129,869
4 th Fiscal Year	(63,238)
5 th Fiscal Year	(376)
Thereafter	0
Total	\$ 328,449

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01545292%
Employer's proportionate share at MD 0.01550797%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,319,842
Employer's proportionate share of system NPL/(A) at MD \$ 2,090,480

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,562,560
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 859,549

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 450,695
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (61,759)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (29,272)

Employer's Total Pension Expense/(Income) \$ 359,664

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 101,097	\$ 0
Changes of assumptions	\$ 381,057	\$ 0
Net difference between projected and actual earnings on investments	\$ 21,537	\$ 0
Changes in proportionate share	\$ 3,728	\$ 198,353
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,803	\$ 70,002
Total (prior to post-MD contributions)	\$ 527,222	\$ 268,355
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 258,867

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,241
2 nd Fiscal Year	183,943
3 rd Fiscal Year	122,980
4 th Fiscal Year	(60,635)
5 th Fiscal Year	4,338
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 February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2673: Port Orford Library

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00015082%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 20,331**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 34,647
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,359

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,383
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,991
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (451)

Employer's Total Pension Expense/(Income) **\$ 5,923**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 983	\$ 0
Changes of assumptions	\$ 3,706	\$ 0
Net difference between projected and actual earnings on investments	\$ 209	\$ 0
Changes in proportionate share	\$ 10,215	\$ 924
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7	\$ 1,510
Total (prior to post-MD contributions)	\$ 15,120	\$ 2,434
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,686

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,505
2 nd Fiscal Year	4,222
3 rd Fiscal Year	3,700
4 th Fiscal Year	1,606
5 th Fiscal Year	654
Thereafter	0
Total	\$ 12,686

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2674: Nestucca Rural Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00276542%
Employer's proportionate share at MD 0.00276616%

Employer's proportionate share of system NPL/(A) at prior MD \$ 415,154
Employer's proportionate share of system NPL/(A) at MD \$ 372,879

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 635,455
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 153,318

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 80,391
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,029
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,171)

Employer's Total Pension Expense/(Income) \$ 79,249

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,033	\$ 0
Changes of assumptions	\$ 67,969	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,842	\$ 0
Changes in proportionate share	\$ 9,953	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 15,416
Total (prior to post-MD contributions)	\$ 99,797	\$ 15,416
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 84,381

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 16,565
2 nd Fiscal Year	46,892
3 rd Fiscal Year	30,667
4 th Fiscal Year	(10,051)
5 th Fiscal Year	307
Thereafter	0
Total	\$ 84,381

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00258604%
Employer's proportionate share at MD 0.00235623%

Employer's proportionate share of system NPL/(A) at prior MD \$ 388,225
Employer's proportionate share of system NPL/(A) at MD \$ 317,621

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 541,284
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 130,597

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 68,477
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,975
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,786

Employer's Total Pension Expense/(Income) \$ 74,238

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,360	\$ 0
Changes of assumptions	\$ 57,897	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,272	\$ 0
Changes in proportionate share	\$ 22,105	\$ 15,565
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,187	\$ 1,353
Total (prior to post-MD contributions)	\$ 104,821	\$ 16,918
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 87,903

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 20,844
2 nd Fiscal Year	46,074
3 rd Fiscal Year	30,254
4 th Fiscal Year	(8,935)
5 th Fiscal Year	(334)
Thereafter	0
Total	\$ 87,903

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2676: Woodburn Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.01932589%

Employer's proportionate share at MD 0.02082881%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,901,265

Employer's proportionate share of system NPL/(A) at MD \$ 2,807,731

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,784,887

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,154,463

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 605,330

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,521)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 62,421

Employer's Total Pension Expense/(Income) \$ 666,230

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 135,783	\$ 0
Changes of assumptions	\$ 511,799	\$ 0
Net difference between projected and actual earnings on investments	\$ 28,926	\$ 0
Changes in proportionate share	\$ 122,969	\$ 112,255
Differences between employer contributions and employer's proportionate share of system contributions	\$ 196,497	\$ 883
Total (prior to post-MD contributions)	\$ 995,974	\$ 113,138
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 882,836

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 194,233
2 nd Fiscal Year	415,533
3 rd Fiscal Year	283,836
4 th Fiscal Year	(27,035)
5 th Fiscal Year	16,269
Thereafter	0
Total	\$ 882,836

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2677: Portland Private Industry Council Inc

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and 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 February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00413415%
Employer's proportionate share at MD 0.00499679%

Employer's proportionate share of system NPL/(A) at prior MD \$ 620,632
Employer's proportionate share of system NPL/(A) at MD \$ 673,569

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,147,885
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 276,953

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 145,218
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 27,359
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,439

Employer's Total Pension Expense/(Income) \$ 185,016

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,574	\$ 0
Changes of assumptions	\$ 122,780	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,939	\$ 0
Changes in proportionate share	\$ 96,018	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 38,024	\$ 0
Total (prior to post-MD contributions)	\$ 296,335	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 296,335

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 71,784
2 nd Fiscal Year	124,875
3 rd Fiscal Year	89,079
4 th Fiscal Year	4,379
5 th Fiscal Year	6,217
Thereafter	0
Total	\$ 296,335

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2679: Columbia River Public Utility District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04020500%
Employer's proportionate share at MD 0.03876335%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,035,704
Employer's proportionate share of system NPL/(A) at MD \$ 5,225,314

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,904,890
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,148,508

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,126,547
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (52,123)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,608

Employer's Total Pension Expense/(Income) \$ 1,086,032

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 252,698	\$ 0
Changes of assumptions	\$ 952,482	\$ 0
Net difference between projected and actual earnings on investments	\$ 53,833	\$ 0
Changes in proportionate share	\$ 0	\$ 186,502
Differences between employer contributions and employer's proportionate share of system contributions	\$ 131,033	\$ 55,334
Total (prior to post-MD contributions)	\$ 1,390,046	\$ 241,836
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,148,210

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 207,624
2 nd Fiscal Year	633,946
3 rd Fiscal Year	436,856
4 th Fiscal Year	(134,087)
5 th Fiscal Year	3,871
Thereafter	0
Total	\$ 1,148,210

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00188175%
Employer's proportionate share at MD 0.00188765%

Employer's proportionate share of system NPL/(A) at prior MD \$ 282,494
Employer's proportionate share of system NPL/(A) at MD \$ 254,456

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 433,639
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 104,625

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 54,859
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (125)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,936

Employer's Total Pension Expense/(Income) \$ 61,670

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,306	\$ 0
Changes of assumptions	\$ 46,383	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,621	\$ 0
Changes in proportionate share	\$ 8,109	\$ 11,320
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,040	\$ 0
Total (prior to post-MD contributions)	\$ 88,459	\$ 11,320
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 77,139

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18,895
2 nd Fiscal Year	38,291
3 rd Fiscal Year	23,882
4 th Fiscal Year	(4,771)
5 th Fiscal Year	842
Thereafter	0
Total	\$ 77,139

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2684: Parkdale Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00172369%
Employer's proportionate share at MD 0.00164740%

Employer's proportionate share of system NPL/(A) at prior MD \$ 258,766
Employer's proportionate share of system NPL/(A) at MD **\$ 222,070**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 378,448
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 91,309

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 47,877
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,678)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,345

Employer's Total Pension Expense/(Income) **\$ 56,544**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,739	\$ 0
Changes of assumptions	\$ 40,479	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,288	\$ 0
Changes in proportionate share	\$ 285	\$ 10,426
Differences between employer contributions and employer's proportionate share of system contributions	\$ 49,361	\$ 1,445
Total (prior to post-MD contributions)	\$ 103,152	\$ 11,871
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 91,281

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	\$ 19,213
2 nd Fiscal Year	37,026
3 rd Fiscal Year	27,764
4 th Fiscal Year	4,072
5 th Fiscal Year	3,206
Thereafter	0
Total	\$ 91,281

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2685: Oregon Community College Association

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00175716%
Employer's proportionate share at MD 0.00184918%

Employer's proportionate share of system NPL/(A) at prior MD \$ 263,791
Employer's proportionate share of system NPL/(A) at MD **\$ 249,270**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 424,802
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 102,493

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 53,741
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 20,238
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,296

Employer's Total Pension Expense/(Income) **\$ 79,275**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,055	\$ 0
Changes of assumptions	\$ 45,438	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,568	\$ 0
Changes in proportionate share	\$ 68,170	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,800	\$ 5,263
Total (prior to post-MD contributions)	\$ 142,031	\$ 5,263
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 136,768

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 37,371
2 nd Fiscal Year	56,586
3 rd Fiscal Year	42,210
4 th Fiscal Year	98
5 th Fiscal Year	502
Thereafter	0
Total	\$ 136,768

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2686: Weston Cemetery

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00031973%
Employer's proportionate share at MD 0.00016351%

Employer's proportionate share of system NPL/(A) at prior MD \$ 47,999
Employer's proportionate share of system NPL/(A) at MD **\$ 22,041**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 37,562
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,063

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,752
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,845)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,132)

Employer's Total Pension Expense/(Income) **\$ 775**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,066	\$ 0
Changes of assumptions	\$ 4,018	\$ 0
Net difference between projected and actual earnings on investments	\$ 227	\$ 0
Changes in proportionate share	\$ 0	\$ 11,761
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,077
Total (prior to post-MD contributions)	\$ 5,311	\$ 14,838
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,527)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,930)
2 nd Fiscal Year	(981)
3 rd Fiscal Year	(1,403)
4 th Fiscal Year	(3,413)
5 th Fiscal Year	(799)
Thereafter	0
Total	\$ -9,527

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2687: Columbia Drainage Vector Control District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00076753%
Employer's proportionate share at MD 0.00152632%

Employer's proportionate share of system NPL/(A) at prior MD \$ 115,224
Employer's proportionate share of system NPL/(A) at MD \$ 205,749

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 350,633
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 84,598

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 44,358
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,922)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,747

Employer's Total Pension Expense/(Income) \$ 46,183

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,950	\$ 0
Changes of assumptions	\$ 37,504	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,120	\$ 0
Changes in proportionate share	\$ 56,250	\$ 72,268
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,336	\$ 475
Total (prior to post-MD contributions)	\$ 134,160	\$ 72,743
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 61,417

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,596
2 nd Fiscal Year	26,656
3 rd Fiscal Year	14,552
4 th Fiscal Year	3,994
5 th Fiscal Year	4,619
Thereafter	0
Total	\$ 61,417

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2688: Polk County Fire District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01303446%
Employer's proportionate share at MD 0.01296658%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,956,775
Employer's proportionate share of system NPL/(A) at MD \$ 1,747,900

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,978,741
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 718,689

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 376,837
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,873)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,928

Employer's Total Pension Expense/(Income) \$ 364,892

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 84,529	\$ 0
Changes of assumptions	\$ 318,611	\$ 0
Net difference between projected and actual earnings on investments	\$ 18,007	\$ 0
Changes in proportionate share	\$ 0	\$ 54,718
Differences between employer contributions and employer's proportionate share of system contributions	\$ 65,434	\$ 25,481
Total (prior to post-MD contributions)	\$ 486,581	\$ 80,199
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 406,382

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 71,059
2 nd Fiscal Year	215,319
3 rd Fiscal Year	151,487
4 th Fiscal Year	(35,940)
5 th Fiscal Year	4,456
Thereafter	0
Total	\$ 406,382

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00319095%
Employer's proportionate share at MD 0.00311187%

Employer's proportionate share of system NPL/(A) at prior MD \$ 479,036
Employer's proportionate share of system NPL/(A) at MD \$ 419,481

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 714,873
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 172,479

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 90,438
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,096)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,368

Employer's Total Pension Expense/(Income) \$ 92,710

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,286	\$ 0
Changes of assumptions	\$ 76,464	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,322	\$ 0
Changes in proportionate share	\$ 0	\$ 12,256
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,097	\$ 2,496
Total (prior to post-MD contributions)	\$ 131,169	\$ 14,752
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 116,417

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 22,192
2 nd Fiscal Year	56,841
3 rd Fiscal Year	41,827
4 th Fiscal Year	(5,939)
5 th Fiscal Year	1,495
Thereafter	0
Total	\$ 116,417

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2692: Siuslaw Public Library

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00444801%
Employer's proportionate share at MD 0.00392305%

Employer's proportionate share of system NPL/(A) at prior MD \$ 667,750
Employer's proportionate share of system NPL/(A) at MD \$ 528,829

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 901,221
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 217,440

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 114,012
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,018)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,482)

Employer's Total Pension Expense/(Income) \$ 108,512

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,574	\$ 0
Changes of assumptions	\$ 96,396	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,448	\$ 0
Changes in proportionate share	\$ 26,021	\$ 44,276
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,903	\$ 3,536
Total (prior to post-MD contributions)	\$ 155,342	\$ 47,812
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 107,530

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 19,613
2 nd Fiscal Year	63,106
3 rd Fiscal Year	44,342
4 th Fiscal Year	(17,967)
5 th Fiscal Year	(1,563)
Thereafter	0
Total	\$ 107,530

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2694: Philomath Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00553175%
Employer's proportionate share at MD 0.00189297%

Employer's proportionate share of system NPL/(A) at prior MD \$ 830,444
Employer's proportionate share of system NPL/(A) at MD \$ 255,173

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 434,862
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 104,920

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 55,014
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (64,589)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 852

Employer's Total Pension Expense/(Income) \$ (8,723)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,340	\$ 0
Changes of assumptions	\$ 46,513	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,629	\$ 0
Changes in proportionate share	\$ 0	\$ 268,955
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,250	\$ 13,003
Total (prior to post-MD contributions)	\$ 83,732	\$ 281,958
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (198,226)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (51,619)
2 nd Fiscal Year	(30,792)
3 rd Fiscal Year	(39,748)
4 th Fiscal Year	(60,803)
5 th Fiscal Year	(15,262)
Thereafter	0
Total	\$ -198,226

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2695: Washington County Consolidated Communications Agency

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08516355%
Employer's proportionate share at MD 0.07828842%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,785,026
Employer's proportionate share of system NPL/(A) at MD \$ 10,553,309

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,984,765
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,339,235

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,275,231
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (188,678)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,336)

Employer's Total Pension Expense/(Income) \$ 2,084,217

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 510,362	\$ 0
Changes of assumptions	\$ 1,923,680	\$ 0
Net difference between projected and actual earnings on investments	\$ 108,724	\$ 0
Changes in proportionate share	\$ 0	\$ 722,140
Differences between employer contributions and employer's proportionate share of system contributions	\$ 200,763	\$ 115,637
Total (prior to post-MD contributions)	\$ 2,743,529	\$ 837,777
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,905,752

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 310,140
2 nd Fiscal Year	1,172,726
3 rd Fiscal Year	771,226
4 th Fiscal Year	(340,896)
5 th Fiscal Year	(7,444)
Thereafter	0
Total	\$ 1,905,752

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00717087%
Employer's proportionate share at MD 0.00608237%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,076,514
Employer's proportionate share of system NPL/(A) at MD \$ 819,906

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,397,269
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 337,123

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 176,767
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (26,108)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,148

Employer's Total Pension Expense/(Income) \$ 155,807

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 39,651	\$ 0
Changes of assumptions	\$ 149,454	\$ 0
Net difference between projected and actual earnings on investments	\$ 8,447	\$ 0
Changes in proportionate share	\$ 2,924	\$ 107,327
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,755	\$ 4,110
Total (prior to post-MD contributions)	\$ 222,231	\$ 111,437
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 110,794

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 17,976
2 nd Fiscal Year	83,696
3 rd Fiscal Year	48,662
4 th Fiscal Year	(36,347)
5 th Fiscal Year	(3,192)
Thereafter	0
Total	\$ 110,794

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2697: Oregon Museum Park

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

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 February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2698: Halsey Shedd Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00068253%
Employer's proportionate share at MD 0.00069050%

Employer's proportionate share of system NPL/(A) at prior MD \$ 102,464
Employer's proportionate share of system NPL/(A) at MD **\$ 93,080**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 158,625
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 38,272

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,067
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,706
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 994

Employer's Total Pension Expense/(Income) **\$ 23,767**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,501	\$ 0
Changes of assumptions	\$ 16,967	\$ 0
Net difference between projected and actual earnings on investments	\$ 959	\$ 0
Changes in proportionate share	\$ 9,018	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,004	\$ 0
Total (prior to post-MD contributions)	\$ 34,449	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 34,449

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,120
2 nd Fiscal Year	15,584
3 rd Fiscal Year	11,528
4 th Fiscal Year	(997)
5 th Fiscal Year	215
Thereafter	0
Total	\$ 34,449

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2699: Chetco Library Board

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00259105%
Employer's proportionate share at MD 0.00267430%

Employer's proportionate share of system NPL/(A) at prior MD \$ 388,977
Employer's proportionate share of system NPL/(A) at MD \$ 360,497

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 614,352
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 148,226

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 77,721
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,044)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,313)

Employer's Total Pension Expense/(Income) \$ 68,364

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,434	\$ 0
Changes of assumptions	\$ 65,712	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,714	\$ 0
Changes in proportionate share	\$ 5,639	\$ 25,952
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,523	\$ 9,315
Total (prior to post-MD contributions)	\$ 101,022	\$ 35,267
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 65,755

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	\$ 7,762
2 nd Fiscal Year	37,847
3 rd Fiscal Year	26,661
4 th Fiscal Year	(7,752)
5 th Fiscal Year	1,237
Thereafter	0
Total	\$ 65,755

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2700: Lowell Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 613

Employer's Total Pension Expense/(Income) **\$ 613**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,607	\$ 0
Total (prior to post-MD contributions)	\$ 1,607	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,607

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 613
2 nd Fiscal Year	613
3 rd Fiscal Year	337
4 th Fiscal Year	44
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,607

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2701: Sisters-Camp Sherman Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01437831%
Employer's proportionate share at MD 0.02082072%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,158,518
Employer's proportionate share of system NPL/(A) at MD \$ 2,806,641

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,783,029
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,154,015

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 605,095
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 66,250
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,476)

Employer's Total Pension Expense/(Income) \$ 665,869

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 135,730	\$ 0
Changes of assumptions	\$ 511,601	\$ 0
Net difference between projected and actual earnings on investments	\$ 28,915	\$ 0
Changes in proportionate share	\$ 436,342	\$ 107,909
Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,358	\$ 31,275
Total (prior to post-MD contributions)	\$ 1,141,946	\$ 139,184
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,002,762

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 194,055
2 nd Fiscal Year	423,183
3 rd Fiscal Year	320,399
4 th Fiscal Year	30,416
5 th Fiscal Year	34,709
Thereafter	0
Total	\$ 1,002,762

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2702: Banks Fire District 13

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00295719%
Employer's proportionate share at MD 0.00257329%

Employer's proportionate share of system NPL/(A) at prior MD \$ 443,943
Employer's proportionate share of system NPL/(A) at MD **\$ 346,880**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 591,148
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 142,628

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 74,785
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,175
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,075

Employer's Total Pension Expense/(Income) **\$ 83,035**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,775	\$ 0
Changes of assumptions	\$ 63,230	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,574	\$ 0
Changes in proportionate share	\$ 37,163	\$ 26,096
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,732	\$ 350
Total (prior to post-MD contributions)	\$ 132,474	\$ 26,446
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 106,028

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 24,723
2 nd Fiscal Year	52,951
3 rd Fiscal Year	38,103
4 th Fiscal Year	(8,956)
5 th Fiscal Year	(793)
Thereafter	0
Total	\$ 106,028

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

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 February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2704: Clatsop County 4-H District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,988)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,009)

Employer's Total Pension Expense/(Income) \$ (13,997)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 23,972
Differences between employer contributions and employer's proportionate share of system contributions	\$ 101	\$ 6,479
Total (prior to post-MD contributions)	\$ 101	\$ 30,451
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (30,350)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,997)
2 nd Fiscal Year	(12,376)
3 rd Fiscal Year	(3,977)
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ -30,350

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04107343%
Employer's proportionate share at MD 0.04023488%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,166,076
Employer's proportionate share of system NPL/(A) at MD \$ 5,423,677

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,242,936
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,230,069

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,169,313
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (66,779)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 33,216

Employer's Total Pension Expense/(Income) \$ 1,135,750

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 262,291	\$ 0
Changes of assumptions	\$ 988,640	\$ 0
Net difference between projected and actual earnings on investments	\$ 55,877	\$ 0
Changes in proportionate share	\$ 24,229	\$ 266,894
Differences between employer contributions and employer's proportionate share of system contributions	\$ 159,841	\$ 32,811
Total (prior to post-MD contributions)	\$ 1,490,878	\$ 299,705
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,191,173

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 223,996
2 nd Fiscal Year	660,754
3 rd Fiscal Year	432,220
4 th Fiscal Year	(135,453)
5 th Fiscal Year	9,655
Thereafter	0
Total	\$ 1,191,173

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2707: Clatskanie Library

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00095797%
Employer's proportionate share at MD 0.00099023%

Employer's proportionate share of system NPL/(A) at prior MD \$ 143,814
Employer's proportionate share of system NPL/(A) at MD \$ 133,483

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 227,480
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 54,885

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 28,778
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,994)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 591

Employer's Total Pension Expense/(Income) \$ 27,375

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,455	\$ 0
Changes of assumptions	\$ 24,332	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,375	\$ 0
Changes in proportionate share	\$ 2,889	\$ 9,222
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,098	\$ 2,132
Total (prior to post-MD contributions)	\$ 41,149	\$ 11,354
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 29,795

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,936
2 nd Fiscal Year	15,883
3 rd Fiscal Year	10,745
4 th Fiscal Year	(2,386)
5 th Fiscal Year	617
Thereafter	0
Total	\$ 29,795

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00016784%
Employer's proportionate share at MD 0.00015493%

Employer's proportionate share of system NPL/(A) at prior MD \$ 25,197
Employer's proportionate share of system NPL/(A) at MD \$ 20,885

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 35,591
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,587

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,503
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,689)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,067)

Employer's Total Pension Expense/(Income) \$ (9,253)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,010	\$ 0
Changes of assumptions	\$ 3,807	\$ 0
Net difference between projected and actual earnings on investments	\$ 215	\$ 0
Changes in proportionate share	\$ 0	\$ 32,120
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 9,374
Total (prior to post-MD contributions)	\$ 5,032	\$ 41,494
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (36,462)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (12,764)
2 nd Fiscal Year	(10,452)
3 rd Fiscal Year	(9,207)
4 th Fiscal Year	(3,917)
5 th Fiscal Year	(121)
Thereafter	0
Total	\$ -36,462

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2709: Scappoose Public Library

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00137961%
Employer's proportionate share at MD 0.00105725%

Employer's proportionate share of system NPL/(A) at prior MD \$ 207,111
Employer's proportionate share of system NPL/(A) at MD \$ 142,518

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 242,876
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 58,599

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 30,726
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,739)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,830)

Employer's Total Pension Expense/(Income) \$ 25,157

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,892	\$ 0
Changes of assumptions	\$ 25,978	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,468	\$ 0
Changes in proportionate share	\$ 10,929	\$ 21,833
Differences between employer contributions and employer's proportionate share of system contributions	\$ 179	\$ 9,255
Total (prior to post-MD contributions)	\$ 45,446	\$ 31,088
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,358

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,199
2 nd Fiscal Year	13,096
3 rd Fiscal Year	8,999
4 th Fiscal Year	(7,636)
5 th Fiscal Year	(1,299)
Thereafter	0
Total	\$ 14,358

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00798006%
Employer's proportionate share at MD 0.00759127%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,197,992
Employer's proportionate share of system NPL/(A) at MD \$ 1,023,306

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,743,900
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 420,756

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 220,619
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,698)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (117)

Employer's Total Pension Expense/(Income) \$ 201,804

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 49,488	\$ 0
Changes of assumptions	\$ 186,530	\$ 0
Net difference between projected and actual earnings on investments	\$ 10,542	\$ 0
Changes in proportionate share	\$ 0	\$ 65,172
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,081	\$ 11,671
Total (prior to post-MD contributions)	\$ 266,641	\$ 76,843
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 189,798

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 29,780
2 nd Fiscal Year	113,348
3 rd Fiscal Year	75,692
4 th Fiscal Year	(29,562)
5 th Fiscal Year	541
Thereafter	0
Total	\$ 189,798

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2712: Jefferson County EMS

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00454728%
Employer's proportionate share at MD 0.00504145%

Employer's proportionate share of system NPL/(A) at prior MD \$ 682,652
Employer's proportionate share of system NPL/(A) at MD **\$ 679,589**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,158,144
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 279,429

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 146,515
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 15,973
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,823

Employer's Total Pension Expense/(Income) **\$ 173,311**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,865	\$ 0
Changes of assumptions	\$ 123,877	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,001	\$ 0
Changes in proportionate share	\$ 72,227	\$ 8,532
Differences between employer contributions and employer's proportionate share of system contributions	\$ 40,009	\$ 0
Total (prior to post-MD contributions)	\$ 275,979	\$ 8,532
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 267,447

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 59,068
2 nd Fiscal Year	113,978
3 rd Fiscal Year	86,473
4 th Fiscal Year	2,571
5 th Fiscal Year	5,357
Thereafter	0
Total	\$ 267,447

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2713: Port of Tillamook Bay

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00781601%
Employer's proportionate share at MD 0.00887507%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,173,365
Employer's proportionate share of system NPL/(A) at MD \$ 1,196,363

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,038,821
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 491,912

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 257,929
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,652
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,288)

Employer's Total Pension Expense/(Income) \$ 261,293

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 57,857	\$ 0
Changes of assumptions	\$ 218,076	\$ 0
Net difference between projected and actual earnings on investments	\$ 12,325	\$ 0
Changes in proportionate share	\$ 98,915	\$ 27,041
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,582	\$ 25,179
Total (prior to post-MD contributions)	\$ 388,755	\$ 52,220
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 336,535

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 60,177
2 nd Fiscal Year	159,402
3 rd Fiscal Year	121,629
4 th Fiscal Year	(10,862)
5 th Fiscal Year	6,189
Thereafter	0
Total	\$ 336,535

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00116418%
Employer's proportionate share at MD 0.00102202%

Employer's proportionate share of system NPL/(A) at prior MD \$ 174,770
Employer's proportionate share of system NPL/(A) at MD \$ 137,769

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 234,783
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 56,647

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 29,702
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,695)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,396

Employer's Total Pension Expense/(Income) \$ 28,403

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,663	\$ 0
Changes of assumptions	\$ 25,113	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,419	\$ 0
Changes in proportionate share	\$ 0	\$ 20,360
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,149	\$ 0
Total (prior to post-MD contributions)	\$ 48,344	\$ 20,360
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 27,984

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,243
2 nd Fiscal Year	16,182
3 rd Fiscal Year	10,374
4 th Fiscal Year	(3,915)
5 th Fiscal Year	100
Thereafter	0
Total	\$ 27,984

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2715: Jackson County Fire District 3

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07539069%
Employer's proportionate share at MD 0.07711079%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,317,893
Employer's proportionate share of system NPL/(A) at MD \$ 10,394,564

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,714,234
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,273,963

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,241,006
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 44,068
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (59,302)

Employer's Total Pension Expense/(Income) \$ 2,225,772

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 502,686	\$ 0
Changes of assumptions	\$ 1,894,744	\$ 0
Net difference between projected and actual earnings on investments	\$ 107,088	\$ 0
Changes in proportionate share	\$ 292,240	\$ 185,623
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,660	\$ 180,155
Total (prior to post-MD contributions)	\$ 2,807,418	\$ 365,778
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,441,640

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 478,382
2 nd Fiscal Year	1,318,892
3 rd Fiscal Year	868,578
4 th Fiscal Year	(245,214)
5 th Fiscal Year	21,001
Thereafter	0
Total	\$ 2,441,640

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2716: Neskowin Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00264121%
Employer's proportionate share at MD 0.00134806%

Employer's proportionate share of system NPL/(A) at prior MD \$ 396,507
Employer's proportionate share of system NPL/(A) at MD \$ 181,719

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 309,682
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 74,718

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 39,178
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,307)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,084)

Employer's Total Pension Expense/(Income) \$ 15,787

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,788	\$ 0
Changes of assumptions	\$ 33,124	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,872	\$ 0
Changes in proportionate share	\$ 0	\$ 89,986
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,781	\$ 6,970
Total (prior to post-MD contributions)	\$ 48,565	\$ 96,956
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (48,391)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (14,762)
2 nd Fiscal Year	483
3 rd Fiscal Year	(4,908)
4 th Fiscal Year	(23,692)
5 th Fiscal Year	(5,512)
Thereafter	0
Total	\$ -48,391

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2717: Ice Fountain Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00190366%
Employer's proportionate share at MD 0.00191890%

Employer's proportionate share of system NPL/(A) at prior MD \$ 285,784
Employer's proportionate share of system NPL/(A) at MD \$ 258,668

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 440,818
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 106,357

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 55,767
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,455
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,379

Employer's Total Pension Expense/(Income) \$ 62,601

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,509	\$ 0
Changes of assumptions	\$ 47,151	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,665	\$ 0
Changes in proportionate share	\$ 11,603	\$ 2,371
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,541	\$ 630
Total (prior to post-MD contributions)	\$ 91,469	\$ 3,001
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 88,468

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 19,118
2 nd Fiscal Year	40,254
3 rd Fiscal Year	29,982
4 th Fiscal Year	(2,030)
5 th Fiscal Year	1,144
Thereafter	0
Total	\$ 88,468

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2718: Curry Library

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00069977%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 94,329**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 160,754
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 38,786

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,337
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,022
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,635

Employer's Total Pension Expense/(Income) **\$ 32,994**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,562	\$ 0
Changes of assumptions	\$ 17,195	\$ 0
Net difference between projected and actual earnings on investments	\$ 972	\$ 0
Changes in proportionate share	\$ 47,396	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,848	\$ 5,803
Total (prior to post-MD contributions)	\$ 79,973	\$ 5,803
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 74,170

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 17,136
2 nd Fiscal Year	24,788
3 rd Fiscal Year	20,859
4 th Fiscal Year	8,341
5 th Fiscal Year	3,044
Thereafter	0
Total	\$ 74,170

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2719: Human Solutions, Inc

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per 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 February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2720: Tri-Met

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

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 February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2721: Klamath Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00453425%
Employer's proportionate share at MD 0.00410266%

Employer's proportionate share of system NPL/(A) at prior MD \$ 680,696
Employer's proportionate share of system NPL/(A) at MD \$ 553,040

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 942,481
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 227,395

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 119,232
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (33,624)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,460)

Employer's Total Pension Expense/(Income) \$ 79,148

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,745	\$ 0
Changes of assumptions	\$ 100,809	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,698	\$ 0
Changes in proportionate share	\$ 82	\$ 117,868
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,911	\$ 23,978
Total (prior to post-MD contributions)	\$ 151,245	\$ 141,846
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,399

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,821)
2 nd Fiscal Year	32,386
3 rd Fiscal Year	16,001
4 th Fiscal Year	(24,711)
5 th Fiscal Year	(455)
Thereafter	0
Total	\$ 9,399

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2722: Tillamook 9-1-1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00163624%
Employer's proportionate share at MD 0.00153038%

Employer's proportionate share of system NPL/(A) at prior MD \$ 245,638
Employer's proportionate share of system NPL/(A) at MD **\$ 206,296**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 351,566
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 84,823

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 44,476
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,160
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,879

Employer's Total Pension Expense/(Income) **\$ 71,515**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,977	\$ 0
Changes of assumptions	\$ 37,604	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,125	\$ 0
Changes in proportionate share	\$ 67,601	\$ 8,751
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,403	\$ 496
Total (prior to post-MD contributions)	\$ 135,710	\$ 9,247
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 126,463

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 36,836
2 nd Fiscal Year	51,870
3 rd Fiscal Year	38,419
4 th Fiscal Year	(428)
5 th Fiscal Year	(233)
Thereafter	0
Total	\$ 126,463

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2723: Oregon Coastal Zone Management Association

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00038819%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 52,328**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 89,177
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 21,516

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,282
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,114
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 73

Employer's Total Pension Expense/(Income) **\$ 17,469**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,531	\$ 0
Changes of assumptions	\$ 9,538	\$ 0
Net difference between projected and actual earnings on investments	\$ 539	\$ 0
Changes in proportionate share	\$ 26,292	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,582	\$ 3,219
Total (prior to post-MD contributions)	\$ 40,482	\$ 3,219
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 37,263

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	\$ 8,672
2 nd Fiscal Year	12,721
3 rd Fiscal Year	10,049
4 th Fiscal Year	4,131
5 th Fiscal Year	1,690
Thereafter	0
Total	\$ 37,263

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2724: Nehalem Bay Wastewater Agency

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00238212%
Employer's proportionate share at MD 0.00229492%

Employer's proportionate share of system NPL/(A) at prior MD \$ 357,612
Employer's proportionate share of system NPL/(A) at MD **\$ 309,356**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 527,199
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 127,199

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 66,695
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,062
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,727

Employer's Total Pension Expense/(Income) **\$ 72,484**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,961	\$ 0
Changes of assumptions	\$ 56,390	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,187	\$ 0
Changes in proportionate share	\$ 14,360	\$ 5,906
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,830	\$ 6,475
Total (prior to post-MD contributions)	\$ 97,728	\$ 12,381
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 85,347

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 20,480
2 nd Fiscal Year	44,645
3 rd Fiscal Year	28,904
4 th Fiscal Year	(8,496)
5 th Fiscal Year	(186)
Thereafter	0
Total	\$ 85,347

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2725: West Valley Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00639947%
Employer's proportionate share at MD 0.00602911%

Employer's proportionate share of system NPL/(A) at prior MD \$ 960,709
Employer's proportionate share of system NPL/(A) at MD \$ 812,726

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,385,034
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 334,171

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 175,219
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 10,354
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,753)

Employer's Total Pension Expense/(Income) \$ 183,820

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 39,304	\$ 0
Changes of assumptions	\$ 148,146	\$ 0
Net difference between projected and actual earnings on investments	\$ 8,373	\$ 0
Changes in proportionate share	\$ 50,219	\$ 25,084
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,711	\$ 13,684
Total (prior to post-MD contributions)	\$ 260,753	\$ 38,768
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 221,985

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 47,196
2 nd Fiscal Year	113,071
3 rd Fiscal Year	80,431
4 th Fiscal Year	(18,736)
5 th Fiscal Year	23
Thereafter	0
Total	\$ 221,985

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01130766%
Employer's proportionate share at MD 0.00924072%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,697,542
Employer's proportionate share of system NPL/(A) at MD \$ 1,245,653

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,122,819
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 512,179

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 268,555
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (81,440)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,975)

Employer's Total Pension Expense/(Income) \$ 175,140

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 60,240	\$ 0
Changes of assumptions	\$ 227,060	\$ 0
Net difference between projected and actual earnings on investments	\$ 12,833	\$ 0
Changes in proportionate share	\$ 0	\$ 293,465
Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,790	\$ 39,447
Total (prior to post-MD contributions)	\$ 329,923	\$ 332,912
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,989)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (34,262)
2 nd Fiscal Year	70,030
3 rd Fiscal Year	34,868
4 th Fiscal Year	(67,541)
5 th Fiscal Year	(6,084)
Thereafter	0
Total	\$ -2,989

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2728: Baker County Library District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00511096%
Employer's proportionate share at MD 0.00642679%

Employer's proportionate share of system NPL/(A) at prior MD \$ 767,274
Employer's proportionate share of system NPL/(A) at MD \$ 866,334

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,476,391
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 356,213

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 186,776
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,003
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (782)

Employer's Total Pension Expense/(Income) \$ 196,997

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,896	\$ 0
Changes of assumptions	\$ 157,917	\$ 0
Net difference between projected and actual earnings on investments	\$ 8,925	\$ 0
Changes in proportionate share	\$ 91,660	\$ 35,572
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,949	\$ 10,376
Total (prior to post-MD contributions)	\$ 313,347	\$ 45,948
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 267,399

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 51,361
2 nd Fiscal Year	122,027
3 rd Fiscal Year	88,102
4 th Fiscal Year	(1,642)
5 th Fiscal Year	7,552
Thereafter	0
Total	\$ 267,399

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.12295261%
Employer's proportionate share at MD 0.11187501%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,458,042
Employer's proportionate share of system NPL/(A) at MD \$ 15,080,794

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 25,700,426
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,200,814

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,251,330
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (342,026)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (264,998)

Employer's Total Pension Expense/(Income) \$ 2,644,306

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 729,314	\$ 0
Changes of assumptions	\$ 2,748,960	\$ 0
Net difference between projected and actual earnings on investments	\$ 155,368	\$ 0
Changes in proportionate share	\$ 0	\$ 1,287,460
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 643,447
Total (prior to post-MD contributions)	\$ 3,633,642	\$ 1,930,907
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,702,735

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 109,131
2 nd Fiscal Year	1,368,209
3 rd Fiscal Year	879,409
4 th Fiscal Year	(613,829)
5 th Fiscal Year	(40,186)
Thereafter	0
Total	\$ 1,702,735

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2731: Canby Utility Board

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02175027%
Employer's proportionate share at MD 0.01978236%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,265,221
Employer's proportionate share of system NPL/(A) at MD \$ 2,666,670

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,544,492
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,096,462

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 574,918
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (63,800)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,121)

Employer's Total Pension Expense/(Income) \$ 497,997

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 128,961	\$ 0
Changes of assumptions	\$ 486,086	\$ 0
Net difference between projected and actual earnings on investments	\$ 27,473	\$ 0
Changes in proportionate share	\$ 28,115	\$ 280,196
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,708	\$ 42,642
Total (prior to post-MD contributions)	\$ 693,343	\$ 322,838
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 370,505

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 49,714
2 nd Fiscal Year	267,097
3 rd Fiscal Year	160,202
4 th Fiscal Year	(102,476)
5 th Fiscal Year	(4,030)
Thereafter	0
Total	\$ 370,505

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2732: Umatilla County Special Library District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00099812%
Employer's proportionate share at MD 0.00161020%

Employer's proportionate share of system NPL/(A) at prior MD \$ 149,841
Employer's proportionate share of system NPL/(A) at MD \$ 217,056

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 369,902
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 89,247

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 46,796
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 9,699
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,786)

Employer's Total Pension Expense/(Income) \$ 53,709

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,497	\$ 0
Changes of assumptions	\$ 39,565	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,236	\$ 0
Changes in proportionate share	\$ 43,080	\$ 1,044
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,542	\$ 9,007
Total (prior to post-MD contributions)	\$ 96,920	\$ 10,051
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 86,869

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 17,221
2 nd Fiscal Year	35,221
3 rd Fiscal Year	27,762
4 th Fiscal Year	3,768
5 th Fiscal Year	2,898
Thereafter	0
Total	\$ 86,869

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00184563%
Employer's proportionate share at MD 0.00158202%

Employer's proportionate share of system NPL/(A) at prior MD \$ 277,072
Employer's proportionate share of system NPL/(A) at MD \$ 213,257

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 363,429
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 87,685

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 45,977
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,835)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,298)

Employer's Total Pension Expense/(Income) \$ 21,844

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,313	\$ 0
Changes of assumptions	\$ 38,873	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,197	\$ 0
Changes in proportionate share	\$ 1,228	\$ 38,297
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 39,665
Total (prior to post-MD contributions)	\$ 52,611	\$ 77,962
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (25,351)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (14,006)
2 nd Fiscal Year	4,749
3 rd Fiscal Year	664
4 th Fiscal Year	(14,911)
5 th Fiscal Year	(1,847)
Thereafter	0
Total	\$ -25,351

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2734: Seal Rock Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00465156%
Employer's proportionate share at MD 0.00492141%

Employer's proportionate share of system NPL/(A) at prior MD \$ 698,307
Employer's proportionate share of system NPL/(A) at MD \$ 663,408

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,130,568
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 272,775

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 143,027
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,996
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,120)

Employer's Total Pension Expense/(Income) \$ 140,903

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,083	\$ 0
Changes of assumptions	\$ 120,927	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,835	\$ 0
Changes in proportionate share	\$ 28,492	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 25,513
Total (prior to post-MD contributions)	\$ 188,337	\$ 25,513
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 162,824

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 29,380
2 nd Fiscal Year	84,242
3 rd Fiscal Year	59,931
4 th Fiscal Year	(12,581)
5 th Fiscal Year	1,852
Thereafter	0
Total	\$ 162,824

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2736: Wasco 9-1-1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

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 February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00072596%
Employer's proportionate share at MD 0.00065586%

Employer's proportionate share of system NPL/(A) at prior MD \$ 108,983
Employer's proportionate share of system NPL/(A) at MD \$ 88,410

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 150,667
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 36,352

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,061
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,064
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,616)

Employer's Total Pension Expense/(Income) \$ 15,509

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,276	\$ 0
Changes of assumptions	\$ 16,116	\$ 0
Net difference between projected and actual earnings on investments	\$ 911	\$ 0
Changes in proportionate share	\$ 6,798	\$ 4,748
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 14,048
Total (prior to post-MD contributions)	\$ 28,101	\$ 18,796
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,305

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 646
2 nd Fiscal Year	8,134
3 rd Fiscal Year	5,427
4 th Fiscal Year	(4,323)
5 th Fiscal Year	(580)
Thereafter	0
Total	\$ 9,305

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2739: Scappoose Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02158824%
Employer's proportionate share at MD 0.01825575%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,240,896
Employer's proportionate share of system NPL/(A) at MD \$ 2,460,882

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,193,792
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,011,848

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 530,552
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (74,160)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 32,885

Employer's Total Pension Expense/(Income) \$ 489,277

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 119,009	\$ 0
Changes of assumptions	\$ 448,575	\$ 0
Net difference between projected and actual earnings on investments	\$ 25,353	\$ 0
Changes in proportionate share	\$ 32,480	\$ 341,884
Differences between employer contributions and employer's proportionate share of system contributions	\$ 129,289	\$ 12,143
Total (prior to post-MD contributions)	\$ 754,706	\$ 354,027
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 400,679

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 75,587
2 nd Fiscal Year	271,417
3 rd Fiscal Year	158,151
4 th Fiscal Year	(98,418)
5 th Fiscal Year	(6,059)
Thereafter	0
Total	\$ 400,679

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2740: Neskowin Regional Sanitary Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00055027%
Employer's proportionate share at MD 0.00048452%

Employer's proportionate share of system NPL/(A) at prior MD \$ 82,608
Employer's proportionate share of system NPL/(A) at MD \$ 65,313

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 111,306
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 26,855

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,081
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,900)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,886

Employer's Total Pension Expense/(Income) \$ 13,067

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,159	\$ 0
Changes of assumptions	\$ 11,905	\$ 0
Net difference between projected and actual earnings on investments	\$ 673	\$ 0
Changes in proportionate share	\$ 0	\$ 10,439
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,864	\$ 991
Total (prior to post-MD contributions)	\$ 24,601	\$ 11,430
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,171

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,088
2 nd Fiscal Year	7,460
3 rd Fiscal Year	5,129
4 th Fiscal Year	(1,618)
5 th Fiscal Year	112
Thereafter	0
Total	\$ 13,171

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00201400%
Employer's proportionate share at MD 0.00332736%

Employer's proportionate share of system NPL/(A) at prior MD \$ 302,348
Employer's proportionate share of system NPL/(A) at MD **\$ 448,529**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 764,376
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 184,423

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 96,700
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,148
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (749)

Employer's Total Pension Expense/(Income) **\$ 102,099**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,691	\$ 0
Changes of assumptions	\$ 81,759	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,621	\$ 0
Changes in proportionate share	\$ 94,920	\$ 56,188
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,800	\$ 9,619
Total (prior to post-MD contributions)	\$ 215,791	\$ 65,807
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 149,984

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 26,699
2 nd Fiscal Year	63,415
3 rd Fiscal Year	45,810
4 th Fiscal Year	6,852
5 th Fiscal Year	7,208
Thereafter	0
Total	\$ 149,984

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2742: Amity Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00124006%
Employer's proportionate share at MD 0.00084037%

Employer's proportionate share of system NPL/(A) at prior MD \$ 186,162
Employer's proportionate share of system NPL/(A) at MD \$ 113,282

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 193,054
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 46,579

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 24,423
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,081)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,608

Employer's Total Pension Expense/(Income) \$ 18,950

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,478	\$ 0
Changes of assumptions	\$ 20,649	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,167	\$ 0
Changes in proportionate share	\$ 588	\$ 30,469
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,433	\$ 640
Total (prior to post-MD contributions)	\$ 34,315	\$ 31,109
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,206

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (93)
2 nd Fiscal Year	8,903
3 rd Fiscal Year	3,911
4 th Fiscal Year	(8,112)
5 th Fiscal Year	(1,401)
Thereafter	0
Total	\$ 3,206

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (28)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,015

Employer's Total Pension Expense/(Income) \$ 4,987

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 65
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,518	\$ 0
Total (prior to post-MD contributions)	\$ 11,518	\$ 65
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,453

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,987
2 nd Fiscal Year	4,089
3 rd Fiscal Year	1,785
4 th Fiscal Year	518
5 th Fiscal Year	74
Thereafter	0
Total	\$ 11,453

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.34630769%
Employer's proportionate share at MD	0.34186219%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 51,988,825
Employer's proportionate share of system NPL/(A) at MD	\$ 46,083,152
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 78,534,106
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 18,948,146
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 9,935,254
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 206,651
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 253,401
Employer's Total Pension Expense/(Income)	\$ 10,395,306

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,228,601	\$ 0
Changes of assumptions	\$ 8,400,137	\$ 0
Net difference between projected and actual earnings on investments	\$ 474,765	\$ 0
Changes in proportionate share	\$ 888,518	\$ 301,092
Differences between employer contributions and employer's proportionate share of system contributions	\$ 955,973	\$ 64,351
Total (prior to post-MD contributions)	\$ 12,947,994	\$ 365,443
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,582,551

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,648,444
2 nd Fiscal Year	6,368,500
3 rd Fiscal Year	4,421,824
4 th Fiscal Year	(935,722)
5 th Fiscal Year	79,505
Thereafter	0
Total	\$ 12,582,551

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2746: Marion-Salem Data Center

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 864

Employer's Total Pension Expense/(Income) \$ 864

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,076	\$ 0
Total (prior to post-MD contributions)	\$ 2,076	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,076

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 864
2 nd Fiscal Year	864
3 rd Fiscal Year	348
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,076

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2747: Salem Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02608279%
Employer's proportionate share at MD 0.02516865%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,915,632
Employer's proportionate share of system NPL/(A) at MD \$ 3,392,744

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,781,854
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,395,004

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 731,455
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (43,133)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,558

Employer's Total Pension Expense/(Income) \$ 702,880

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 164,075	\$ 0
Changes of assumptions	\$ 618,437	\$ 0
Net difference between projected and actual earnings on investments	\$ 34,953	\$ 0
Changes in proportionate share	\$ 0	\$ 144,829
Differences between employer contributions and employer's proportionate share of system contributions	\$ 62,572	\$ 4,972
Total (prior to post-MD contributions)	\$ 880,037	\$ 149,801
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 730,236

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 132,539
2 nd Fiscal Year	407,330
3 rd Fiscal Year	274,577
4 th Fiscal Year	(87,750)
5 th Fiscal Year	3,539
Thereafter	0
Total	\$ 730,236

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2749: Black Butte Ranch Police

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00485993%
Employer's proportionate share at MD 0.00414206%

Employer's proportionate share of system NPL/(A) at prior MD \$ 729,588
Employer's proportionate share of system NPL/(A) at MD \$ 558,351

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 951,532
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 229,579

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 120,377
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,878)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,761)

Employer's Total Pension Expense/(Income) \$ 102,738

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,002	\$ 0
Changes of assumptions	\$ 101,777	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,752	\$ 0
Changes in proportionate share	\$ 13,494	\$ 82,258
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,687	\$ 10,719
Total (prior to post-MD contributions)	\$ 153,712	\$ 92,977
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 60,735

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,876
2 nd Fiscal Year	53,454
3 rd Fiscal Year	27,861
4 th Fiscal Year	(27,082)
5 th Fiscal Year	(2,373)
Thereafter	0
Total	\$ 60,735

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2750: Eastern Oregon Human Services Consortium

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per 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 February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00077779%
Employer's proportionate share at MD 0.00082426%

Employer's proportionate share of system NPL/(A) at prior MD \$ 116,764
Employer's proportionate share of system NPL/(A) at MD \$ 111,111

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 189,353
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 45,686

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 23,955
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,629
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,634)

Employer's Total Pension Expense/(Income) \$ 22,950

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,373	\$ 0
Changes of assumptions	\$ 20,253	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,145	\$ 0
Changes in proportionate share	\$ 35,281	\$ 21,219
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,014	\$ 13,097
Total (prior to post-MD contributions)	\$ 67,066	\$ 34,316
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 32,750

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,271
2 nd Fiscal Year	14,141
3 rd Fiscal Year	14,848
4 th Fiscal Year	(547)
5 th Fiscal Year	37
Thereafter	0
Total	\$ 32,750

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2753: Linn-Benton Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer's proportionate share at prior MD 0.01040231%
Employer's proportionate share at MD 0.01047639%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,561,628

Employer's proportionate share of system NPL/(A) at MD \$ 1,412,221

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,406,683
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 580,667

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 304,467
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 22,344
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (19,931)

Employer's Total Pension Expense/(Income) \$ 306,880

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 68,296	\$ 0
Changes of assumptions	\$ 257,423	\$ 0
Net difference between projected and actual earnings on investments	\$ 14,549	\$ 0
Changes in proportionate share	\$ 63,693	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 61,427
Total (prior to post-MD contributions)	\$ 403,961	\$ 61,427
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 342,534

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 69,476
2 nd Fiscal Year	184,554
3 rd Fiscal Year	124,215
4 th Fiscal Year	(36,459)
5 th Fiscal Year	747
Thereafter	0
Total	\$ 342,534

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2754: Western Lane Ambulance District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01312132%
Employer's proportionate share at MD 0.01478849%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,969,815
Employer's proportionate share of system NPL/(A) at MD \$ 1,993,494

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,397,278
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 819,671

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 429,785
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,865)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,046)

Employer's Total Pension Expense/(Income) \$ 421,874

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 96,406	\$ 0
Changes of assumptions	\$ 363,378	\$ 0
Net difference between projected and actual earnings on investments	\$ 20,538	\$ 0
Changes in proportionate share	\$ 112,917	\$ 93,728
Differences between employer contributions and employer's proportionate share of system contributions	\$ 40,217	\$ 31,528
Total (prior to post-MD contributions)	\$ 633,456	\$ 125,256
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 508,200

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 86,756
2 nd Fiscal Year	250,301
3 rd Fiscal Year	177,071
4 th Fiscal Year	(19,555)
5 th Fiscal Year	13,627
Thereafter	0
Total	\$ 508,200

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2756: Sandy Area Sch Trans Agency

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per 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	\$ 408	\$ 0
Total (prior to post-MD contributions)	\$ 408	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 408

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 123
2 nd Fiscal Year	123
3 rd Fiscal Year	123
4 th Fiscal Year	39
5 th Fiscal Year	0
Thereafter	0
Total	\$ 408

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01335116%
Employer's proportionate share at MD 0.01276567%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,004,319
Employer's proportionate share of system NPL/(A) at MD **\$ 1,720,817**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,932,587
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 707,553

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 370,998
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (13,416)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,886

Employer's Total Pension Expense/(Income) **\$ 364,468**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 83,219	\$ 0
Changes of assumptions	\$ 313,674	\$ 0
Net difference between projected and actual earnings on investments	\$ 17,728	\$ 0
Changes in proportionate share	\$ 1,753	\$ 55,911
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,297	\$ 4,416
Total (prior to post-MD contributions)	\$ 450,671	\$ 60,327
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 390,344

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 75,188
2 nd Fiscal Year	214,950
3 rd Fiscal Year	144,027
4 th Fiscal Year	(45,101)
5 th Fiscal Year	1,281
Thereafter	0
Total	\$ 390,344

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00106563%
Employer's proportionate share at MD 0.00096746%

Employer's proportionate share of system NPL/(A) at prior MD \$ 159,976
Employer's proportionate share of system NPL/(A) at MD \$ 130,414

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 222,249
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 53,623

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 28,116
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,269
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,350)

Employer's Total Pension Expense/(Income) \$ 29,035

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,307	\$ 0
Changes of assumptions	\$ 23,772	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,344	\$ 0
Changes in proportionate share	\$ 13,859	\$ 6,650
Differences between employer contributions and employer's proportionate share of system contributions	\$ 657	\$ 9,353
Total (prior to post-MD contributions)	\$ 45,939	\$ 16,003
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 29,936

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,112
2 nd Fiscal Year	17,528
3 rd Fiscal Year	10,913
4 th Fiscal Year	(5,083)
5 th Fiscal Year	(534)
Thereafter	0
Total	\$ 29,936

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2760: Knappa Svensen Burnside Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00108865%
Employer's proportionate share at MD 0.00153731%

Employer's proportionate share of system NPL/(A) at prior MD \$ 163,432
Employer's proportionate share of system NPL/(A) at MD **\$ 207,230**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 353,158
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 85,207

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 44,678
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 9,390
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 456

Employer's Total Pension Expense/(Income) **\$ 54,524**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,022	\$ 0
Changes of assumptions	\$ 37,774	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,135	\$ 0
Changes in proportionate share	\$ 37,687	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,542	\$ 679
Total (prior to post-MD contributions)	\$ 90,160	\$ 679
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 89,481

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 19,687
2 nd Fiscal Year	36,527
3 rd Fiscal Year	27,839
4 th Fiscal Year	2,998
5 th Fiscal Year	2,430
Thereafter	0
Total	\$ 89,481

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2761: Clackamas River Water

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03584763%
Employer's proportionate share at MD 0.03011782%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,381,562
Employer's proportionate share of system NPL/(A) at MD \$ 4,059,894

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,918,800
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,669,318

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 875,289
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (135,287)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 42,159

Employer's Total Pension Expense/(Income) \$ 782,161

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 196,338	\$ 0
Changes of assumptions	\$ 740,046	\$ 0
Net difference between projected and actual earnings on investments	\$ 41,826	\$ 0
Changes in proportionate share	\$ 0	\$ 534,064
Differences between employer contributions and employer's proportionate share of system contributions	\$ 193,840	\$ 23,237
Total (prior to post-MD contributions)	\$ 1,172,050	\$ 557,301
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 614,749

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 99,668
2 nd Fiscal Year	427,125
3 rd Fiscal Year	262,790
4 th Fiscal Year	(162,974)
5 th Fiscal Year	(11,859)
Thereafter	0
Total	\$ 614,749

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2763: Junction City Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00282032%
Employer's proportionate share at MD 0.00267039%

Employer's proportionate share of system NPL/(A) at prior MD \$ 423,396
Employer's proportionate share of system NPL/(A) at MD \$ 359,970

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 613,454
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 148,010

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 77,607
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,257)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,066

Employer's Total Pension Expense/(Income) \$ 73,416

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,408	\$ 0
Changes of assumptions	\$ 65,616	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,709	\$ 0
Changes in proportionate share	\$ 12,936	\$ 57,297
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,720	\$ 1,529
Total (prior to post-MD contributions)	\$ 122,389	\$ 58,826
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 63,563

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 12,903
2 nd Fiscal Year	40,995
3 rd Fiscal Year	21,488
4 th Fiscal Year	(12,250)
5 th Fiscal Year	426
Thereafter	0
Total	\$ 63,563

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2765: Green Sanitary

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00336961%
Employer's proportionate share at MD 0.00350638%

Employer's proportionate share of system NPL/(A) at prior MD \$ 505,857
Employer's proportionate share of system NPL/(A) at MD \$ 472,661

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 805,501
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 194,346

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 101,903
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (837)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 176

Employer's Total Pension Expense/(Income) \$ 101,242

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,858	\$ 0
Changes of assumptions	\$ 86,158	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,870	\$ 0
Changes in proportionate share	\$ 10,975	\$ 12,223
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,457	\$ 6,332
Total (prior to post-MD contributions)	\$ 136,318	\$ 18,555
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 117,763

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 21,785
2 nd Fiscal Year	60,415
3 rd Fiscal Year	42,032
4 th Fiscal Year	(8,227)
5 th Fiscal Year	1,758
Thereafter	0
Total	\$ 117,763

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00297503%
Employer's proportionate share at MD 0.00355435%

Employer's proportionate share of system NPL/(A) at prior MD \$ 446,621
Employer's proportionate share of system NPL/(A) at MD **\$ 479,128**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 816,521
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 197,004

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 103,297
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,542
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,227

Employer's Total Pension Expense/(Income) **\$ 111,066**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,171	\$ 0
Changes of assumptions	\$ 87,336	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,936	\$ 0
Changes in proportionate share	\$ 39,237	\$ 6,298
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,721	\$ 2,495
Total (prior to post-MD contributions)	\$ 162,401	\$ 8,793
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 153,608

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 30,522
2 nd Fiscal Year	69,457
3 rd Fiscal Year	51,644
4 th Fiscal Year	(1,475)
5 th Fiscal Year	3,461
Thereafter	0
Total	\$ 153,608

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2767: Springfield Utility Board

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00058812%
Employer's proportionate share at MD 0.00064074%

Employer's proportionate share of system NPL/(A) at prior MD \$ 88,290
Employer's proportionate share of system NPL/(A) at MD \$ 86,372

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 147,194
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 35,514

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,621
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,347
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 775

Employer's Total Pension Expense/(Income) \$ 21,743

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,177	\$ 0
Changes of assumptions	\$ 15,744	\$ 0
Net difference between projected and actual earnings on investments	\$ 890	\$ 0
Changes in proportionate share	\$ 8,072	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,561	\$ 227
Total (prior to post-MD contributions)	\$ 31,444	\$ 227
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 31,217

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,224
2 nd Fiscal Year	14,142
3 rd Fiscal Year	10,128
4 th Fiscal Year	(673)
5 th Fiscal Year	397
Thereafter	0
Total	\$ 31,217

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2768: Lake County Library District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00136664%
Employer's proportionate share at MD 0.00149991%

Employer's proportionate share of system NPL/(A) at prior MD \$ 205,164
Employer's proportionate share of system NPL/(A) at MD \$ 202,188

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 344,566
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 83,134

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 43,591
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,666)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,009

Employer's Total Pension Expense/(Income) \$ 42,934

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,778	\$ 0
Changes of assumptions	\$ 36,855	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,083	\$ 0
Changes in proportionate share	\$ 12,082	\$ 19,931
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,848	\$ 2,077
Total (prior to post-MD contributions)	\$ 69,646	\$ 22,008
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 47,638

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,945
2 nd Fiscal Year	24,988
3 rd Fiscal Year	15,776
4 th Fiscal Year	(3,268)
5 th Fiscal Year	1,197
Thereafter	0
Total	\$ 47,638

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2771: Harbor Water PUD

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00130296%
Employer's proportionate share at MD 0.00137155%

Employer's proportionate share of system NPL/(A) at prior MD \$ 195,605
Employer's proportionate share of system NPL/(A) at MD **\$ 184,885**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 315,079
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 76,020

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 39,860
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,455
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,812

Employer's Total Pension Expense/(Income) **\$ 48,127**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,941	\$ 0
Changes of assumptions	\$ 33,701	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,905	\$ 0
Changes in proportionate share	\$ 16,367	\$ 2,825
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,520	\$ 0
Total (prior to post-MD contributions)	\$ 77,434	\$ 2,825
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 74,609

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 17,047
2 nd Fiscal Year	32,010
3 rd Fiscal Year	24,496
4 th Fiscal Year	11
5 th Fiscal Year	1,045
Thereafter	0
Total	\$ 74,609

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00116838%
Employer's proportionate share at MD 0.00060924%

Employer's proportionate share of system NPL/(A) at prior MD \$ 175,401
Employer's proportionate share of system NPL/(A) at MD \$ 82,126

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 139,957
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 33,768

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,706
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,351)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,213)

Employer's Total Pension Expense/(Income) \$ 5,142

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,972	\$ 0
Changes of assumptions	\$ 14,970	\$ 0
Net difference between projected and actual earnings on investments	\$ 846	\$ 0
Changes in proportionate share	\$ 7,966	\$ 42,572
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 11,617
Total (prior to post-MD contributions)	\$ 27,754	\$ 54,189
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (26,435)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,664)
2 nd Fiscal Year	(1,470)
3 rd Fiscal Year	(2,431)
4 th Fiscal Year	(11,138)
5 th Fiscal Year	(2,733)
Thereafter	0
Total	\$ -26,435

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2773: Housing Authority of Jackson County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer's proportionate share at prior MD 0.03232474%
Employer's proportionate share at MD 0.03045972%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,852,694
Employer's proportionate share of system NPL/(A) at MD \$ 4,105,982

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,997,343
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,688,269

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 885,225
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (56,280)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 34,492

Employer's Total Pension Expense/(Income) \$ 863,437

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 198,567	\$ 0
Changes of assumptions	\$ 748,447	\$ 0
Net difference between projected and actual earnings on investments	\$ 42,301	\$ 0
Changes in proportionate share	\$ 26,322	\$ 251,294
Differences between employer contributions and employer's proportionate share of system contributions	\$ 148,882	\$ 23,114
Total (prior to post-MD contributions)	\$ 1,164,519	\$ 274,408
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 890,111

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 173,196
2 nd Fiscal Year	501,705
3 rd Fiscal Year	323,053
4 th Fiscal Year	(111,889)
5 th Fiscal Year	4,046
Thereafter	0
Total	\$ 890,111

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2774: Oregon Trail Library District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00140566%
Employer's proportionate share at MD 0.00119243%

Employer's proportionate share of system NPL/(A) at prior MD \$ 211,022
Employer's proportionate share of system NPL/(A) at MD \$ 160,740

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 273,930
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 66,092

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 34,655
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,462)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,399)

Employer's Total Pension Expense/(Income) \$ 28,794

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,773	\$ 0
Changes of assumptions	\$ 29,300	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,656	\$ 0
Changes in proportionate share	\$ 436	\$ 18,681
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,352	\$ 4,340
Total (prior to post-MD contributions)	\$ 40,517	\$ 23,021
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,496

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,772
2 nd Fiscal Year	14,941
3 rd Fiscal Year	8,844
4 th Fiscal Year	(7,388)
5 th Fiscal Year	(673)
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 February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2776: Rainier Cemetery District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00009410%
Employer's proportionate share at MD 0.00015886%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,127
Employer's proportionate share of system NPL/(A) at MD **\$ 21,414**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 36,494
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,805

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,617
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,116)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,002)

Employer's Total Pension Expense/(Income) **\$ 1,499**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,036	\$ 0
Changes of assumptions	\$ 3,903	\$ 0
Net difference between projected and actual earnings on investments	\$ 221	\$ 0
Changes in proportionate share	\$ 6,328	\$ 13,020
Differences between employer contributions and employer's proportionate share of system contributions	\$ 679	\$ 3,087
Total (prior to post-MD contributions)	\$ 12,167	\$ 16,107
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,940)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,101)
2 nd Fiscal Year	(229)
3 rd Fiscal Year	(1,029)
4 th Fiscal Year	(845)
5 th Fiscal Year	264
Thereafter	0
Total	\$ -3,940

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2777: City of Newberg

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08326415%
Employer's proportionate share at MD 0.07889868%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,499,882
Employer's proportionate share of system NPL/(A) at MD \$ 10,635,572

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,124,956
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,373,060

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,292,966
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (126,546)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (63,819)

Employer's Total Pension Expense/(Income) \$ 2,102,601

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 514,341	\$ 0
Changes of assumptions	\$ 1,938,675	\$ 0
Net difference between projected and actual earnings on investments	\$ 109,571	\$ 0
Changes in proportionate share	\$ 56,862	\$ 564,548
Differences between employer contributions and employer's proportionate share of system contributions	\$ 26,916	\$ 242,687
Total (prior to post-MD contributions)	\$ 2,646,365	\$ 807,235
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,839,130

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 314,696
2 nd Fiscal Year	1,176,854
3 rd Fiscal Year	740,914
4 th Fiscal Year	(377,651)
5 th Fiscal Year	(15,683)
Thereafter	0
Total	\$ 1,839,130

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2778: Mulino Water District 23

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00076055%
Employer's proportionate share at MD 0.00072717%

Employer's proportionate share of system NPL/(A) at prior MD \$ 114,176
Employer's proportionate share of system NPL/(A) at MD \$ 98,023

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 167,049
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 40,304

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,133
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,018)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 483

Employer's Total Pension Expense/(Income) \$ 20,598

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,740	\$ 0
Changes of assumptions	\$ 17,868	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,010	\$ 0
Changes in proportionate share	\$ 1,303	\$ 5,670
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,529	\$ 654
Total (prior to post-MD contributions)	\$ 26,450	\$ 6,324
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 20,126

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,120
2 nd Fiscal Year	11,914
3 rd Fiscal Year	7,315
4 th Fiscal Year	(3,176)
5 th Fiscal Year	(46)
Thereafter	0
Total	\$ 20,126

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00132237%
Employer's proportionate share at MD 0.00123816%

Employer's proportionate share of system NPL/(A) at prior MD \$ 198,518
Employer's proportionate share of system NPL/(A) at MD **\$ 166,904**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 284,436
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 68,627

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 35,984
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,945
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 838

Employer's Total Pension Expense/(Income) **\$ 43,767**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,072	\$ 0
Changes of assumptions	\$ 30,424	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,720	\$ 0
Changes in proportionate share	\$ 30,479	\$ 8,022
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,297	\$ 2,384
Total (prior to post-MD contributions)	\$ 73,992	\$ 10,406
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 63,586

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 15,709
2 nd Fiscal Year	29,070
3 rd Fiscal Year	21,782
4 th Fiscal Year	(2,787)
5 th Fiscal Year	(189)
Thereafter	0
Total	\$ 63,586

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2780: Nehalem Bay Health District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00047983%
Employer's proportionate share at MD 0.00054546%

Employer's proportionate share of system NPL/(A) at prior MD \$ 72,034
Employer's proportionate share of system NPL/(A) at MD \$ 73,528

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 125,306
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 30,233

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,852
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,795
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (570)

Employer's Total Pension Expense/(Income) \$ 17,077

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,556	\$ 0
Changes of assumptions	\$ 13,403	\$ 0
Net difference between projected and actual earnings on investments	\$ 758	\$ 0
Changes in proportionate share	\$ 8,494	\$ 1,119
Differences between employer contributions and employer's proportionate share of system contributions	\$ 384	\$ 2,352
Total (prior to post-MD contributions)	\$ 26,595	\$ 3,471
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 23,124

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,717
2 nd Fiscal Year	10,776
3 rd Fiscal Year	8,030
4 th Fiscal Year	(717)
5 th Fiscal Year	318
Thereafter	0
Total	\$ 23,124

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00654186%
Employer's proportionate share at MD 0.00401912%

Employer's proportionate share of system NPL/(A) at prior MD \$ 982,085
Employer's proportionate share of system NPL/(A) at MD \$ 541,779

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 923,290
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 222,765

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 116,804
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (46,129)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 32,365

Employer's Total Pension Expense/(Income) \$ 103,040

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,201	\$ 0
Changes of assumptions	\$ 98,757	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,582	\$ 0
Changes in proportionate share	\$ 2,994	\$ 188,383
Differences between employer contributions and employer's proportionate share of system contributions	\$ 102,183	\$ 0
Total (prior to post-MD contributions)	\$ 235,717	\$ 188,383
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 47,334

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,964
2 nd Fiscal Year	52,778
3 rd Fiscal Year	27,040
4 th Fiscal Year	(37,221)
5 th Fiscal Year	(7,229)
Thereafter	0
Total	\$ 47,334

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2782: Millington Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00003014%
Employer's proportionate share at MD 0.00009491%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,525
Employer's proportionate share of system NPL/(A) at MD **\$ 12,794**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,803
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,261

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,758
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,397
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,201

Employer's Total Pension Expense/(Income) **\$ 6,356**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 619	\$ 0
Changes of assumptions	\$ 2,332	\$ 0
Net difference between projected and actual earnings on investments	\$ 132	\$ 0
Changes in proportionate share	\$ 5,633	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,359	\$ 0
Total (prior to post-MD contributions)	\$ 15,075	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,075

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	\$ 4,206
2 nd Fiscal Year	5,033
3 rd Fiscal Year	3,846
4 th Fiscal Year	1,516
5 th Fiscal Year	474
Thereafter	0
Total	\$ 15,075

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2783: Tillamook Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00226715%
Employer's proportionate share at MD 0.00208717%

Employer's proportionate share of system NPL/(A) at prior MD \$ 340,352
Employer's proportionate share of system NPL/(A) at MD \$ 281,351

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 479,474
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 115,684

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 60,658
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,519)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,237

Employer's Total Pension Expense/(Income) \$ 60,376

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,606	\$ 0
Changes of assumptions	\$ 51,285	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,899	\$ 0
Changes in proportionate share	\$ 0	\$ 17,221
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,058	\$ 1,789
Total (prior to post-MD contributions)	\$ 86,848	\$ 19,010
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 67,838

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	\$ 13,079
2 nd Fiscal Year	35,890
3 rd Fiscal Year	24,950
4 th Fiscal Year	(6,448)
5 th Fiscal Year	367
Thereafter	0
Total	\$ 67,838

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00198860%
Employer's proportionate share at MD 0.00214248%

Employer's proportionate share of system NPL/(A) at prior MD \$ 298,535
Employer's proportionate share of system NPL/(A) at MD \$ 288,807

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 492,180
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 118,750

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 62,265
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,416)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,625)

Employer's Total Pension Expense/(Income) \$ 58,224

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,967	\$ 0
Changes of assumptions	\$ 52,644	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,975	\$ 0
Changes in proportionate share	\$ 15,829	\$ 23,408
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,147	\$ 5,598
Total (prior to post-MD contributions)	\$ 86,562	\$ 29,006
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 57,556

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

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	32,960
3 rd Fiscal Year	20,525
4 th Fiscal Year	(6,688)
5 th Fiscal Year	1,086
Thereafter	0
Total	\$ 57,556

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2785: Fern Ridge Community Library

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00036659%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 55,034
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,715)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,201

Employer's Total Pension Expense/(Income) \$ (6,514)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 7,756	\$ 37,529
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,475	\$ 1,773
Total (prior to post-MD contributions)	\$ 19,231	\$ 39,302
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,071)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,514)
2 nd Fiscal Year	(6,073)
3 rd Fiscal Year	(2,795)
4 th Fiscal Year	(3,375)
5 th Fiscal Year	(1,314)
Thereafter	0
Total	\$ -20,071

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2786: Seal Rock Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00061071%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 91,682
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,997)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,092)

Employer's Total Pension Expense/(Income) \$ (10,089)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 1,647	\$ 41,364
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,793	\$ 4,919
Total (prior to post-MD contributions)	\$ 4,440	\$ 46,283
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (41,843)

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	\$ (10,089)
2 nd Fiscal Year	(10,062)
3 rd Fiscal Year	(9,819)
4 th Fiscal Year	(9,182)
5 th Fiscal Year	(2,691)
Thereafter	0
Total	\$ -41,843

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2788: Port of Hood River

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00792266%
Employer's proportionate share at MD 0.00759871%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,189,375
Employer's proportionate share of system NPL/(A) at MD \$ 1,024,309

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,745,610
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 421,168

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 220,835
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,831)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,811

Employer's Total Pension Expense/(Income) \$ 227,815

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 49,536	\$ 0
Changes of assumptions	\$ 186,713	\$ 0
Net difference between projected and actual earnings on investments	\$ 10,553	\$ 0
Changes in proportionate share	\$ 0	\$ 41,887
Differences between employer contributions and employer's proportionate share of system contributions	\$ 78,258	\$ 4,143
Total (prior to post-MD contributions)	\$ 325,060	\$ 46,030
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 279,030

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 55,622
2 nd Fiscal Year	138,649
3 rd Fiscal Year	98,441
4 th Fiscal Year	(16,887)
5 th Fiscal Year	3,205
Thereafter	0
Total	\$ 279,030

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2789: Farmers Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00496597%
Employer's proportionate share at MD 0.00248786%

Employer's proportionate share of system NPL/(A) at prior MD \$ 745,507
Employer's proportionate share of system NPL/(A) at MD \$ 335,364

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 571,522
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 137,893

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 72,303
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (42,823)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,039)

Employer's Total Pension Expense/(Income) \$ 15,441

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,218	\$ 0
Changes of assumptions	\$ 61,131	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,455	\$ 0
Changes in proportionate share	\$ 0	\$ 177,003
Differences between employer contributions and employer's proportionate share of system contributions	\$ 902	\$ 32,723
Total (prior to post-MD contributions)	\$ 81,706	\$ 209,726
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (128,020)

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	\$ (40,936)
2 nd Fiscal Year	(11,585)
3 rd Fiscal Year	(16,654)
4 th Fiscal Year	(47,691)
5 th Fiscal Year	(11,153)
Thereafter	0
Total	\$ -128,020

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2790: Silver Falls Library District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00366400%
Employer's proportionate share at MD 0.00519644%

Employer's proportionate share of system NPL/(A) at prior MD \$ 550,051
Employer's proportionate share of system NPL/(A) at MD \$ 700,482

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,193,749
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 288,019

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 151,020
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,960
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,401

Employer's Total Pension Expense/(Income) \$ 155,381

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,876	\$ 0
Changes of assumptions	\$ 127,685	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,217	\$ 0
Changes in proportionate share	\$ 105,999	\$ 72,923
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,927	\$ 9,215
Total (prior to post-MD contributions)	\$ 294,704	\$ 82,138
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 212,566

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 37,625
2 nd Fiscal Year	94,650
3 rd Fiscal Year	67,334
4 th Fiscal Year	4,063
5 th Fiscal Year	8,893
Thereafter	0
Total	\$ 212,566

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00414604%
Employer's proportionate share at MD 0.00392391%

Employer's proportionate share of system NPL/(A) at prior MD \$ 622,417
Employer's proportionate share of system NPL/(A) at MD \$ 528,945

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 901,418
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 217,488

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 114,037
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,618)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,738)

Employer's Total Pension Expense/(Income) \$ 93,681

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,580	\$ 0
Changes of assumptions	\$ 96,417	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,449	\$ 0
Changes in proportionate share	\$ 1,919	\$ 57,674
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,755	\$ 15,475
Total (prior to post-MD contributions)	\$ 138,120	\$ 73,149
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 64,971

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,762
2 nd Fiscal Year	48,449
3 rd Fiscal Year	30,203
4 th Fiscal Year	(18,464)
5 th Fiscal Year	21
Thereafter	0
Total	\$ 64,971

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00798459%
Employer's proportionate share at MD 0.00760013%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,198,672
Employer's proportionate share of system NPL/(A) at MD \$ 1,024,500

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,745,936
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 421,247

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 220,876
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,867
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,605

Employer's Total Pension Expense/(Income) \$ 228,348

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 49,545	\$ 0
Changes of assumptions	\$ 186,748	\$ 0
Net difference between projected and actual earnings on investments	\$ 10,555	\$ 0
Changes in proportionate share	\$ 24,153	\$ 26,039
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,058	\$ 10,014
Total (prior to post-MD contributions)	\$ 285,059	\$ 36,053
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 249,006

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	\$ 56,123
2 nd Fiscal Year	137,163
3 rd Fiscal Year	87,008
4 th Fiscal Year	(30,662)
5 th Fiscal Year	(626)
Thereafter	0
Total	\$ 249,006

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2794: Siuslaw Rural Fire Protection District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00878556%
Employer's proportionate share at MD 0.00936417%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,318,917
Employer's proportionate share of system NPL/(A) at MD \$ 1,262,294

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,151,179
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 519,021

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 272,143
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 25,565
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,367)

Employer's Total Pension Expense/(Income) \$ 296,341

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 61,045	\$ 0
Changes of assumptions	\$ 230,094	\$ 0
Net difference between projected and actual earnings on investments	\$ 13,005	\$ 0
Changes in proportionate share	\$ 105,427	\$ 8,688
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,528	\$ 6,936
Total (prior to post-MD contributions)	\$ 419,099	\$ 15,624
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 403,475

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 84,142
2 nd Fiscal Year	187,748
3 rd Fiscal Year	139,694
4 th Fiscal Year	(13,055)
5 th Fiscal Year	4,946
Thereafter	0
Total	\$ 403,475

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00092343%
Employer's proportionate share at MD 0.00020026%

Employer's proportionate share of system NPL/(A) at prior MD \$ 138,628
Employer's proportionate share of system NPL/(A) at MD \$ 26,995

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 46,005
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,100

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,820
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,584)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,496

Employer's Total Pension Expense/(Income) \$ 4,732

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,305	\$ 0
Changes of assumptions	\$ 4,921	\$ 0
Net difference between projected and actual earnings on investments	\$ 278	\$ 0
Changes in proportionate share	\$ 13,612	\$ 49,741
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,326	\$ 0
Total (prior to post-MD contributions)	\$ 41,442	\$ 49,741
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,299)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 194
2 nd Fiscal Year	1,965
3 rd Fiscal Year	(354)
4 th Fiscal Year	(7,572)
5 th Fiscal Year	(2,532)
Thereafter	0
Total	\$ -8,299

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2797: Vernonia Fire

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00052208%
Employer's proportionate share at MD 0.00048918%

Employer's proportionate share of system NPL/(A) at prior MD \$ 78,376
Employer's proportionate share of system NPL/(A) at MD \$ 65,942

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 112,377
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 27,113

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,217
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (274)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,102

Employer's Total Pension Expense/(Income) \$ 15,045

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,189	\$ 0
Changes of assumptions	\$ 12,020	\$ 0
Net difference between projected and actual earnings on investments	\$ 679	\$ 0
Changes in proportionate share	\$ 727	\$ 2,228
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,919	\$ 0
Total (prior to post-MD contributions)	\$ 20,534	\$ 2,228
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 18,306

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,959
2 nd Fiscal Year	9,227
3 rd Fiscal Year	6,262
4 th Fiscal Year	(1,292)
5 th Fiscal Year	149
Thereafter	0
Total	\$ 18,306

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2798: Fairview Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer's proportionate share at prior MD 0.00105813%
Employer's proportionate share at MD 0.00055233%

Employer's proportionate share of system NPL/(A) at prior MD \$ 158,850
Employer's proportionate share of system NPL/(A) at MD \$ 74,454

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 126,884
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 30,614

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,052
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,988)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,134)

Employer's Total Pension Expense/(Income) \$ (5,070)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,601	\$ 0
Changes of assumptions	\$ 13,572	\$ 0
Net difference between projected and actual earnings on investments	\$ 767	\$ 0
Changes in proportionate share	\$ 6,842	\$ 73,436
Differences between employer contributions and employer's proportionate share of system contributions	\$ 358	\$ 10,186
Total (prior to post-MD contributions)	\$ 25,140	\$ 83,622
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (58,482)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (17,586)
2 nd Fiscal Year	(11,286)
3 rd Fiscal Year	(13,960)
4 th Fiscal Year	(13,398)
5 th Fiscal Year	(2,253)
Thereafter	0
Total	\$ -58,482

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2799: Sublimity Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00105273%
Employer's proportionate share at MD 0.00108470%

Employer's proportionate share of system NPL/(A) at prior MD \$ 158,039
Employer's proportionate share of system NPL/(A) at MD \$ 146,218

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 249,182
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 60,121

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 31,524
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,677)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,786)

Employer's Total Pension Expense/(Income) \$ 12,061

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,071	\$ 0
Changes of assumptions	\$ 26,653	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,506	\$ 0
Changes in proportionate share	\$ 5,222	\$ 60,896
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,128	\$ 8,448
Total (prior to post-MD contributions)	\$ 43,580	\$ 69,344
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (25,764)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (12,519)
2 nd Fiscal Year	(545)
3 rd Fiscal Year	(5,230)
4 th Fiscal Year	(7,955)
5 th Fiscal Year	486
Thereafter	0
Total	\$ -25,764

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2801: Coburg Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00153688%
Employer's proportionate share at MD 0.00158279%

Employer's proportionate share of system NPL/(A) at prior MD \$ 230,721
Employer's proportionate share of system NPL/(A) at MD \$ 213,361

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 363,606
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 87,728

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 45,999
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 876
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (315)

Employer's Total Pension Expense/(Income) \$ 46,560

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,318	\$ 0
Changes of assumptions	\$ 38,892	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,198	\$ 0
Changes in proportionate share	\$ 3,807	\$ 453
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,586	\$ 2,106
Total (prior to post-MD contributions)	\$ 56,801	\$ 2,559
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 54,242

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,693
2 nd Fiscal Year	27,972
3 rd Fiscal Year	19,335
4 th Fiscal Year	(4,274)
5 th Fiscal Year	516
Thereafter	0
Total	\$ 54,242

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00259253%
Employer's proportionate share at MD 0.00195164%

Employer's proportionate share of system NPL/(A) at prior MD \$ 389,199
Employer's proportionate share of system NPL/(A) at MD \$ 263,082

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 448,339
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 108,172

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 56,719
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,247)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,280)

Employer's Total Pension Expense/(Income) \$ 38,192

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,723	\$ 0
Changes of assumptions	\$ 47,955	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,710	\$ 0
Changes in proportionate share	\$ 5,610	\$ 74,724
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,733	\$ 6,683
Total (prior to post-MD contributions)	\$ 73,731	\$ 81,407
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,676)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,034)
2 nd Fiscal Year	15,159
3 rd Fiscal Year	3,871
4 th Fiscal Year	(18,322)
5 th Fiscal Year	(2,349)
Thereafter	0
Total	\$ -7,676

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00012001%
Employer's proportionate share at MD 0.00011935%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,016
Employer's proportionate share of system NPL/(A) at MD **\$ 16,088**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 27,418
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,615

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,469
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 133
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 40

Employer's Total Pension Expense/(Income) **\$ 3,642**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 778	\$ 0
Changes of assumptions	\$ 2,933	\$ 0
Net difference between projected and actual earnings on investments	\$ 166	\$ 0
Changes in proportionate share	\$ 604	\$ 139
Differences between employer contributions and employer's proportionate share of system contributions	\$ 808	\$ 353
Total (prior to post-MD contributions)	\$ 5,289	\$ 492
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,797

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 937
2 nd Fiscal Year	2,273
3 rd Fiscal Year	1,730
4 th Fiscal Year	(194)
5 th Fiscal Year	51
Thereafter	0
Total	\$ 4,797

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2804: Aurora Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00352384%
Employer's proportionate share at MD 0.00328114%

Employer's proportionate share of system NPL/(A) at prior MD \$ 529,010
Employer's proportionate share of system NPL/(A) at MD \$ 442,299

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 753,758
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 181,861

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 95,357
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,332)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,604)

Employer's Total Pension Expense/(Income) \$ 84,421

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,390	\$ 0
Changes of assumptions	\$ 80,623	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,557	\$ 0
Changes in proportionate share	\$ 6,031	\$ 16,509
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 27,423
Total (prior to post-MD contributions)	\$ 112,601	\$ 43,932
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 68,669

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,068
2 nd Fiscal Year	46,536
3 rd Fiscal Year	29,946
4 th Fiscal Year	(16,812)
5 th Fiscal Year	(1,069)
Thereafter	0
Total	\$ 68,669

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2806: Multnomah County Rural Fire Protection District 14

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00053670%
Employer's proportionate share at MD 0.00063431%

Employer's proportionate share of system NPL/(A) at prior MD \$ 80,571
Employer's proportionate share of system NPL/(A) at MD \$ 85,505

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 145,717
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 35,157

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,434
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 240
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 429

Employer's Total Pension Expense/(Income) \$ 19,103

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,135	\$ 0
Changes of assumptions	\$ 15,586	\$ 0
Net difference between projected and actual earnings on investments	\$ 881	\$ 0
Changes in proportionate share	\$ 6,803	\$ 4,552
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,595	\$ 128
Total (prior to post-MD contributions)	\$ 29,000	\$ 4,680
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 24,320

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,729
2 nd Fiscal Year	11,642
3 rd Fiscal Year	8,027
4 th Fiscal Year	(694)
5 th Fiscal Year	615
Thereafter	0
Total	\$ 24,320

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2808: Lifeways

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and 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 February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2809: Juntura Road District 4

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00019058%
Employer's proportionate share at MD 0.00016793%

Employer's proportionate share of system NPL/(A) at prior MD \$ 28,610
Employer's proportionate share of system NPL/(A) at MD **\$ 22,637**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 38,578
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,308

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,880
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (874)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,535)

Employer's Total Pension Expense/(Income) **\$ 2,471**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,095	\$ 0
Changes of assumptions	\$ 4,126	\$ 0
Net difference between projected and actual earnings on investments	\$ 233	\$ 0
Changes in proportionate share	\$ 0	\$ 3,241
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,294
Total (prior to post-MD contributions)	\$ 5,454	\$ 7,535
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,081)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,334)
2 nd Fiscal Year	655
3 rd Fiscal Year	231
4 th Fiscal Year	(1,468)
5 th Fiscal Year	(166)
Thereafter	0
Total	\$ -2,081

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer's proportionate share at prior MD 0.00062393%
Employer's proportionate share at MD 0.00061892%

Employer's proportionate share of system NPL/(A) at prior MD \$ 93,666
Employer's proportionate share of system NPL/(A) at MD \$ 83,431

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 142,181
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 34,304

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,987
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (167)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (910)

Employer's Total Pension Expense/(Income) \$ 16,910

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,035	\$ 0
Changes of assumptions	\$ 15,208	\$ 0
Net difference between projected and actual earnings on investments	\$ 860	\$ 0
Changes in proportionate share	\$ 403	\$ 1,178
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,520
Total (prior to post-MD contributions)	\$ 20,506	\$ 3,698
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,808

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,885
2 nd Fiscal Year	9,714
3 rd Fiscal Year	6,493
4 th Fiscal Year	(2,335)
5 th Fiscal Year	51
Thereafter	0
Total	\$ 16,808

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2811: Mid-Columbia Center For Living

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05991821%
Employer's proportionate share at MD 0.06542614%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,995,115
Employer's proportionate share of system NPL/(A) at MD **\$ 8,819,468**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,029,984
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,626,327

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,901,425
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 169,149
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,486

Employer's Total Pension Expense/(Income) **\$ 2,090,060**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 426,513	\$ 0
Changes of assumptions	\$ 1,607,632	\$ 0
Net difference between projected and actual earnings on investments	\$ 90,861	\$ 0
Changes in proportionate share	\$ 654,616	\$ 7,033
Differences between employer contributions and employer's proportionate share of system contributions	\$ 150,265	\$ 39,769
Total (prior to post-MD contributions)	\$ 2,929,887	\$ 46,802
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,883,085

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 607,453
2 nd Fiscal Year	1,326,391
3 rd Fiscal Year	972,535
4 th Fiscal Year	(68,820)
5 th Fiscal Year	45,526
Thereafter	0
Total	\$ 2,883,085

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2812: Workforce Development Board

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in 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 February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2814: The Job Council

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02507468%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,764,292
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (419,289)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 67,431

Employer's Total Pension Expense/(Income) \$ (351,858)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 18,295	\$ 1,803,764
Differences between employer contributions and employer's proportionate share of system contributions	\$ 187,386	\$ 112,129
Total (prior to post-MD contributions)	\$ 205,681	\$ 1,915,893
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,710,212)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (351,858)
2 nd Fiscal Year	(379,858)
3 rd Fiscal Year	(445,276)
4 th Fiscal Year	(414,736)
5 th Fiscal Year	(118,484)
Thereafter	0
Total	\$ -1,710,212

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00209985%
Employer's proportionate share at MD 0.00275087%

Employer's proportionate share of system NPL/(A) at prior MD \$ 315,236
Employer's proportionate share of system NPL/(A) at MD \$ 370,818

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 631,942
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 152,470

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 79,946
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,524)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,420)

Employer's Total Pension Expense/(Income) \$ 75,002

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,933	\$ 0
Changes of assumptions	\$ 67,594	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,820	\$ 0
Changes in proportionate share	\$ 49,397	\$ 52,759
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,944	\$ 7,817
Total (prior to post-MD contributions)	\$ 145,688	\$ 60,576
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 85,112

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 12,665
2 nd Fiscal Year	42,793
3 rd Fiscal Year	27,998
4 th Fiscal Year	(2,195)
5 th Fiscal Year	3,851
Thereafter	0
Total	\$ 85,112

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2817: Wickiup Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00122194%
Employer's proportionate share at MD 0.00107566%

Employer's proportionate share of system NPL/(A) at prior MD \$ 183,442
Employer's proportionate share of system NPL/(A) at MD \$ 144,999

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 247,105
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 59,620

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 31,261
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,260)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,719)

Employer's Total Pension Expense/(Income) \$ 27,282

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,012	\$ 0
Changes of assumptions	\$ 26,431	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,494	\$ 0
Changes in proportionate share	\$ 1,103	\$ 11,281
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,445
Total (prior to post-MD contributions)	\$ 36,040	\$ 15,726
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 20,314

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,907
2 nd Fiscal Year	14,808
3 rd Fiscal Year	9,232
4 th Fiscal Year	(6,107)
5 th Fiscal Year	(525)
Thereafter	0
Total	\$ 20,314

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00121493%
Employer's proportionate share at MD 0.00145625%

Employer's proportionate share of system NPL/(A) at prior MD \$ 182,389
Employer's proportionate share of system NPL/(A) at MD \$ 196,303

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 334,536
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 80,715

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 42,322
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,661)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1)

Employer's Total Pension Expense/(Income) \$ 40,660

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,493	\$ 0
Changes of assumptions	\$ 35,783	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,022	\$ 0
Changes in proportionate share	\$ 19,393	\$ 22,214
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,351	\$ 3,041
Total (prior to post-MD contributions)	\$ 71,042	\$ 25,255
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 45,787

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,660
2 nd Fiscal Year	23,525
3 rd Fiscal Year	15,264
4 th Fiscal Year	(2,216)
5 th Fiscal Year	1,555
Thereafter	0
Total	\$ 45,787

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2819: Harrisburg Fire and Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00124087%
Employer's proportionate share at MD 0.00194387%

Employer's proportionate share of system NPL/(A) at prior MD \$ 186,283
Employer's proportionate share of system NPL/(A) at MD \$ 262,034

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 446,554
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 107,741

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 56,493
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,720)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,612)

Employer's Total Pension Expense/(Income) \$ 50,161

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,672	\$ 0
Changes of assumptions	\$ 47,764	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,700	\$ 0
Changes in proportionate share	\$ 48,033	\$ 52,690
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,371	\$ 6,288
Total (prior to post-MD contributions)	\$ 115,540	\$ 58,978
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 56,562

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,111
2 nd Fiscal Year	27,727
3 rd Fiscal Year	18,462
4 th Fiscal Year	538
5 th Fiscal Year	3,723
Thereafter	0
Total	\$ 56,562

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2820: Central Oregon Coast Fire & Rescue District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00347529%
Employer's proportionate share at MD 0.00499018%

Employer's proportionate share of system NPL/(A) at prior MD \$ 521,722
Employer's proportionate share of system NPL/(A) at MD \$ 672,678

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,146,366
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 276,587

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 145,025
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 17,512
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (17,157)

Employer's Total Pension Expense/(Income) \$ 145,380

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,531	\$ 0
Changes of assumptions	\$ 122,617	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,930	\$ 0
Changes in proportionate share	\$ 107,974	\$ 28,333
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 57,474
Total (prior to post-MD contributions)	\$ 270,052	\$ 85,807
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 184,245

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 32,299
2 nd Fiscal Year	87,658
3 rd Fiscal Year	62,116
4 th Fiscal Year	(3,532)
5 th Fiscal Year	5,704
Thereafter	0
Total	\$ 184,245

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2821: Tillamook County Soil And Water Conservation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00141714%
Employer's proportionate share at MD 0.00138878%

Employer's proportionate share of system NPL/(A) at prior MD \$ 212,746
Employer's proportionate share of system NPL/(A) at MD **\$ 187,208**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 319,037
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 76,975

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 40,361
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,777
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,946

Employer's Total Pension Expense/(Income) **\$ 58,084**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,053	\$ 0
Changes of assumptions	\$ 34,125	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,929	\$ 0
Changes in proportionate share	\$ 29,877	\$ 1,920
Differences between employer contributions and employer's proportionate share of system contributions	\$ 26,415	\$ 0
Total (prior to post-MD contributions)	\$ 101,399	\$ 1,920
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 99,479

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 26,613
2 nd Fiscal Year	41,050
3 rd Fiscal Year	30,143
4 th Fiscal Year	779
5 th Fiscal Year	894
Thereafter	0
Total	\$ 99,479

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00136689%
Employer's proportionate share at MD 0.00138253%

Employer's proportionate share of system NPL/(A) at prior MD \$ 205,202
Employer's proportionate share of system NPL/(A) at MD \$ 186,366

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 317,601
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 76,628

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 40,179
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,149)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,391

Employer's Total Pension Expense/(Income) \$ 40,421

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,013	\$ 0
Changes of assumptions	\$ 33,971	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,920	\$ 0
Changes in proportionate share	\$ 1,468	\$ 5,162
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,929	\$ 350
Total (prior to post-MD contributions)	\$ 51,301	\$ 5,512
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 45,789

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,092
2 nd Fiscal Year	24,067
3 rd Fiscal Year	16,073
4 th Fiscal Year	(3,937)
5 th Fiscal Year	494
Thereafter	0
Total	\$ 45,789

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00053478%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 80,283
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,241)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (963)

Employer's Total Pension Expense/(Income) \$ (10,204)

	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	\$ 0	\$ 38,910
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,800
Total (prior to post-MD contributions)	\$ 0	\$ 41,710
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (41,710)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10,204)
2 nd Fiscal Year	(10,177)
3 rd Fiscal Year	(9,952)
4 th Fiscal Year	(8,848)
5 th Fiscal Year	(2,529)
Thereafter	0
Total	\$ -41,710

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2824: Glide Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00073682%
Employer's proportionate share at MD 0.00069811%

Employer's proportionate share of system NPL/(A) at prior MD \$ 110,614
Employer's proportionate share of system NPL/(A) at MD \$ 94,105

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 160,373
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 38,694

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,289
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,186
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (711)

Employer's Total Pension Expense/(Income) \$ 20,764

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,551	\$ 0
Changes of assumptions	\$ 17,154	\$ 0
Net difference between projected and actual earnings on investments	\$ 970	\$ 0
Changes in proportionate share	\$ 5,851	\$ 2,621
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,000
Total (prior to post-MD contributions)	\$ 28,526	\$ 4,621
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 23,905

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,944
2 nd Fiscal Year	12,691
3 rd Fiscal Year	8,942
4 th Fiscal Year	(2,565)
5 th Fiscal Year	(108)
Thereafter	0
Total	\$ 23,905

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer's proportionate share at prior MD 0.03562769%
Employer's proportionate share at MD 0.03079565%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,348,544
Employer's proportionate share of system NPL/(A) at MD \$ 4,151,265

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,074,514
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,706,888

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 894,988
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,293)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (77,760)

Employer's Total Pension Expense/(Income) \$ 796,935

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 200,757	\$ 0
Changes of assumptions	\$ 756,702	\$ 0
Net difference between projected and actual earnings on investments	\$ 42,768	\$ 0
Changes in proportionate share	\$ 148,375	\$ 327,272
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 223,675
Total (prior to post-MD contributions)	\$ 1,148,602	\$ 550,947
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 597,655

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 99,082
2 nd Fiscal Year	439,617
3 rd Fiscal Year	270,117
4 th Fiscal Year	(189,790)
5 th Fiscal Year	(21,372)
Thereafter	0
Total	\$ 597,655

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2826: Wasco County Soil-Water Conservation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00327561%
Employer's proportionate share at MD 0.00317322%

Employer's proportionate share of system NPL/(A) at prior MD \$ 491,745
Employer's proportionate share of system NPL/(A) at MD \$ 427,751

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 728,966
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 175,880

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 92,221
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,688)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,582)

Employer's Total Pension Expense/(Income) \$ 76,951

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,686	\$ 0
Changes of assumptions	\$ 77,971	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,407	\$ 0
Changes in proportionate share	\$ 0	\$ 43,107
Differences between employer contributions and employer's proportionate share of system contributions	\$ 173	\$ 6,292
Total (prior to post-MD contributions)	\$ 103,237	\$ 49,399
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 53,838

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,043
2 nd Fiscal Year	39,792
3 rd Fiscal Year	23,731
4 th Fiscal Year	(14,890)
5 th Fiscal Year	163
Thereafter	0
Total	\$ 53,838

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2828: Deschutes Public Library District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.02836211%

Employer's proportionate share at MD 0.02750346%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,257,811

Employer's proportionate share of system NPL/(A) at MD \$ 3,707,477

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,318,217

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,524,414

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 799,310

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (94,599)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 49,596

Employer's Total Pension Expense/(Income) \$ 754,307

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 179,295	\$ 0
Changes of assumptions	\$ 675,807	\$ 0
Net difference between projected and actual earnings on investments	\$ 38,196	\$ 0
Changes in proportionate share	\$ 0	\$ 313,254
Differences between employer contributions and employer's proportionate share of system contributions	\$ 263,550	\$ 40,742
Total (prior to post-MD contributions)	\$ 1,156,848	\$ 353,996
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 802,852

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 131,057
2 nd Fiscal Year	434,506
3 rd Fiscal Year	299,927
4 th Fiscal Year	(74,984)
5 th Fiscal Year	12,346
Thereafter	0
Total	\$ 802,852

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2829: Hubbard Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,673)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (454)
Employer's Total Pension Expense/(Income) \$ (8,127)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 25,099
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,266	\$ 4,100
Total (prior to post-MD contributions)	\$ 6,266	\$ 29,199
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (22,933)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,127)
2 nd Fiscal Year	(7,766)
3 rd Fiscal Year	(6,414)
4 th Fiscal Year	(967)
5 th Fiscal Year	341
Thereafter	0
Total	\$ -22,933

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2830: Netarts-Oceanside Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00165552%
Employer's proportionate share at MD 0.00154312%

Employer's proportionate share of system NPL/(A) at prior MD \$ 248,532
Employer's proportionate share of system NPL/(A) at MD \$ 208,013

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 354,492
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 85,529

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 44,846
- Net amortization of employer-specific deferred amounts from:
 - 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) \$ 2,022

Employer's Total Pension Expense/(Income) \$ 43,340

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,060	\$ 0
Changes of assumptions	\$ 37,917	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,143	\$ 0
Changes in proportionate share	\$ 250	\$ 13,758
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,495	\$ 0
Total (prior to post-MD contributions)	\$ 57,865	\$ 13,758
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 44,107

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,372
2 nd Fiscal Year	25,166
3 rd Fiscal Year	16,260
4 th Fiscal Year	(5,841)
5 th Fiscal Year	150
Thereafter	0
Total	\$ 44,107

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2831: Oregon Advanced Technology Consortium, Inc

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per 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 February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2832: Careoregon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00001098%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 1,480**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,522
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 609

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 319
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 173
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (21)

Employer's Total Pension Expense/(Income) **\$ 471**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 72	\$ 0
Changes of assumptions	\$ 270	\$ 0
Net difference between projected and actual earnings on investments	\$ 15	\$ 0
Changes in proportionate share	\$ 743	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 91
Total (prior to post-MD contributions)	\$ 1,100	\$ 91
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,009

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 222
2 nd Fiscal Year	342
3 rd Fiscal Year	281
4 th Fiscal Year	117
5 th Fiscal Year	46
Thereafter	0
Total	\$ 1,009

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00346372%
Employer's proportionate share at MD 0.00322338%

Employer's proportionate share of system NPL/(A) at prior MD \$ 519,985
Employer's proportionate share of system NPL/(A) at MD \$ 434,513

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 740,489
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 178,660

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 93,678
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,078)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,477

Employer's Total Pension Expense/(Income) \$ 90,077

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,013	\$ 0
Changes of assumptions	\$ 79,204	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,477	\$ 0
Changes in proportionate share	\$ 1,679	\$ 39,350
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,449	\$ 5,629
Total (prior to post-MD contributions)	\$ 140,822	\$ 44,979
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 95,843

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 17,033
2 nd Fiscal Year	52,502
3 rd Fiscal Year	35,505
4 th Fiscal Year	(10,122)
5 th Fiscal Year	924
Thereafter	0
Total	\$ 95,843

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00105308%
Employer's proportionate share at MD 0.00176411%

Employer's proportionate share of system NPL/(A) at prior MD \$ 158,092
Employer's proportionate share of system NPL/(A) at MD \$ 237,803

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 405,259
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 97,778

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 51,269
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (27,983)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,106)

Employer's Total Pension Expense/(Income) \$ 20,180

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,500	\$ 0
Changes of assumptions	\$ 43,347	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,450	\$ 0
Changes in proportionate share	\$ 50,851	\$ 133,004
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,129	\$ 17,201
Total (prior to post-MD contributions)	\$ 124,277	\$ 150,205
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (25,928)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (19,796)
2 nd Fiscal Year	(363)
3 rd Fiscal Year	(6,573)
4 th Fiscal Year	(3,611)
5 th Fiscal Year	4,415
Thereafter	0
Total	\$ -25,928

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2835: North Clackamas County Water Commission

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00261693%
Employer's proportionate share at MD 0.00214835%

Employer's proportionate share of system NPL/(A) at prior MD \$ 392,862
Employer's proportionate share of system NPL/(A) at MD \$ 289,598

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 493,529
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 119,075

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 62,436
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,946)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,341)
Employer's Total Pension Expense/(Income) \$ 39,149

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,005	\$ 0
Changes of assumptions	\$ 52,789	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,984	\$ 0
Changes in proportionate share	\$ 0	\$ 56,304
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 19,986
Total (prior to post-MD contributions)	\$ 69,778	\$ 76,290
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,512)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,535)
2 nd Fiscal Year	14,993
3 rd Fiscal Year	7,287
4 th Fiscal Year	(17,271)
5 th Fiscal Year	(1,987)
Thereafter	0
Total	\$ -6,512

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01216606%
Employer's proportionate share at MD 0.01251972%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,826,408
Employer's proportionate share of system NPL/(A) at MD \$ 1,687,663

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,876,086
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 693,921

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 363,850
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 17,351
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (19,455)

Employer's Total Pension Expense/(Income) \$ 361,746

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 81,616	\$ 0
Changes of assumptions	\$ 307,631	\$ 0
Net difference between projected and actual earnings on investments	\$ 17,387	\$ 0
Changes in proportionate share	\$ 58,057	\$ 8,014
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 51,530
Total (prior to post-MD contributions)	\$ 464,691	\$ 59,544
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 405,147

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	\$ 78,040
2 nd Fiscal Year	216,301
3 rd Fiscal Year	146,206
4 th Fiscal Year	(38,624)
5 th Fiscal Year	3,224
Thereafter	0
Total	\$ 405,147

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2838: High Desert Parks & Recreation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00008022%
Employer's proportionate share at MD 0.00028275%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,043
Employer's proportionate share of system NPL/(A) at MD \$ 38,115

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 64,955
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,672

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,217
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (111)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 256

Employer's Total Pension Expense/(Income) \$ 8,362

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,843	\$ 0
Changes of assumptions	\$ 6,948	\$ 0
Net difference between projected and actual earnings on investments	\$ 393	\$ 0
Changes in proportionate share	\$ 13,852	\$ 11,079
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,316	\$ 496
Total (prior to post-MD contributions)	\$ 24,352	\$ 11,575
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,777

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,955
2 nd Fiscal Year	5,019
3 rd Fiscal Year	3,442
4 th Fiscal Year	1,358
5 th Fiscal Year	1,002
Thereafter	0
Total	\$ 12,777

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00142454%
Employer's proportionate share at MD 0.00136126%

Employer's proportionate share of system NPL/(A) at prior MD \$ 213,857
Employer's proportionate share of system NPL/(A) at MD \$ 183,498

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 312,715
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 75,450

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 39,561
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,088)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,883

Employer's Total Pension Expense/(Income) \$ 39,356

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,874	\$ 0
Changes of assumptions	\$ 33,448	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,890	\$ 0
Changes in proportionate share	\$ 919	\$ 9,154
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,974	\$ 0
Total (prior to post-MD contributions)	\$ 51,105	\$ 9,154
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 41,951

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,509
2 nd Fiscal Year	23,186
3 rd Fiscal Year	14,933
4 th Fiscal Year	(4,871)
5 th Fiscal Year	195
Thereafter	0
Total	\$ 41,951

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2840: Cannon Beach Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00221190%
Employer's proportionate share at MD 0.00179410%

Employer's proportionate share of system NPL/(A) at prior MD \$ 332,058
Employer's proportionate share of system NPL/(A) at MD \$ 241,845

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 412,149
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 99,440

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 52,140
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,877)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (485)

Employer's Total Pension Expense/(Income) \$ 47,778

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,696	\$ 0
Changes of assumptions	\$ 44,084	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,492	\$ 0
Changes in proportionate share	\$ 8,008	\$ 28,297
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,296	\$ 4,410
Total (prior to post-MD contributions)	\$ 68,576	\$ 32,707
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 35,869

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,123
2 nd Fiscal Year	26,496
3 rd Fiscal Year	15,593
4 th Fiscal Year	(11,820)
5 th Fiscal Year	(1,524)
Thereafter	0
Total	\$ 35,869

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2841: Jefferson County Soil & Water Conservation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00102659%
Employer's proportionate share at MD 0.00095271%

Employer's proportionate share of system NPL/(A) at prior MD \$ 154,115
Employer's proportionate share of system NPL/(A) at MD **\$ 128,426**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 218,861
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 52,805

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 27,688
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 82
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,040

Employer's Total Pension Expense/(Income) **\$ 29,810**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,211	\$ 0
Changes of assumptions	\$ 23,410	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,323	\$ 0
Changes in proportionate share	\$ 10,429	\$ 9,597
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,900	\$ 1,335
Total (prior to post-MD contributions)	\$ 52,273	\$ 10,932
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 41,341

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	\$ 8,221
2 nd Fiscal Year	18,969
3 rd Fiscal Year	15,170
4 th Fiscal Year	(1,333)
5 th Fiscal Year	314
Thereafter	0
Total	\$ 41,341

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.10111622%

Employer's proportionate share at MD 0.10137772%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,179,892

Employer's proportionate share of system NPL/(A) at MD \$ 13,665,755

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,288,942

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,618,989

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,946,256

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (56,767)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (77,628)

Employer's Total Pension Expense/(Income) \$ 2,811,861

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 660,882	\$ 0
Changes of assumptions	\$ 2,491,023	\$ 0
Net difference between projected and actual earnings on investments	\$ 140,789	\$ 0
Changes in proportionate share	\$ 125,387	\$ 348,973
Differences between employer contributions and employer's proportionate share of system contributions	\$ 90,361	\$ 221,649
Total (prior to post-MD contributions)	\$ 3,508,442	\$ 570,622
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,937,820

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 514,563
2 nd Fiscal Year	1,632,650
3 rd Fiscal Year	1,096,769
4 th Fiscal Year	(332,223)
5 th Fiscal Year	26,062
Thereafter	0
Total	\$ 2,937,820

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00266857%
Employer's proportionate share at MD 0.00629604%

Employer's proportionate share of system NPL/(A) at prior MD \$ 400,614
Employer's proportionate share of system NPL/(A) at MD \$ 848,709

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,446,354
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 348,966

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 182,977
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 58,309
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,765)

Employer's Total Pension Expense/(Income) \$ 239,521

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,044	\$ 0
Changes of assumptions	\$ 154,704	\$ 0
Net difference between projected and actual earnings on investments	\$ 8,744	\$ 0
Changes in proportionate share	\$ 253,090	\$ 6,311
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,081	\$ 19,490
Total (prior to post-MD contributions)	\$ 468,663	\$ 25,801
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 442,862

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 96,847
2 nd Fiscal Year	165,638
3 rd Fiscal Year	129,252
4 th Fiscal Year	33,835
5 th Fiscal Year	17,289
Thereafter	0
Total	\$ 442,862

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2844: Crook County Rural Fire Protection District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02361991%
Employer's proportionate share at MD 0.02397761%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,545,897
Employer's proportionate share of system NPL/(A) at MD **\$ 3,232,191**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,508,243
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,328,989

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 696,841
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 44,669
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,524

Employer's Total Pension Expense/(Income) **\$ 747,034**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 156,310	\$ 0
Changes of assumptions	\$ 589,171	\$ 0
Net difference between projected and actual earnings on investments	\$ 33,299	\$ 0
Changes in proportionate share	\$ 139,102	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,262	\$ 13,494
Total (prior to post-MD contributions)	\$ 952,144	\$ 13,494
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 938,650

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 203,683
2 nd Fiscal Year	464,393
3 rd Fiscal Year	321,643
4 th Fiscal Year	(58,660)
5 th Fiscal Year	7,591
Thereafter	0
Total	\$ 938,650

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2845: Sunrise Water Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.01225408%

Employer's proportionate share at MD 0.01115987%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,839,622

Employer's proportionate share of system NPL/(A) at MD \$ 1,504,355

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,563,695

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 618,550

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 324,330

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (47,911)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,951

Employer's Total Pension Expense/(Income) \$ 294,370

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 72,751	\$ 0
Changes of assumptions	\$ 274,217	\$ 0
Net difference between projected and actual earnings on investments	\$ 15,498	\$ 0
Changes in proportionate share	\$ 0	\$ 169,100
Differences between employer contributions and employer's proportionate share of system contributions	\$ 103,783	\$ 18,046
Total (prior to post-MD contributions)	\$ 466,249	\$ 187,146
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 279,103

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 41,479
2 nd Fiscal Year	164,161
3 rd Fiscal Year	110,506
4 th Fiscal Year	(39,475)
5 th Fiscal Year	2,433
Thereafter	0
Total	\$ 279,103

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2846: Jefferson County Library District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00211074%
Employer's proportionate share at MD 0.00222379%

Employer's proportionate share of system NPL/(A) at prior MD \$ 316,871
Employer's proportionate share of system NPL/(A) at MD \$ 299,768

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 510,859
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 123,256

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 64,628
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,407)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 756

Employer's Total Pension Expense/(Income) \$ 58,977

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,497	\$ 0
Changes of assumptions	\$ 54,642	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,088	\$ 0
Changes in proportionate share	\$ 8,261	\$ 27,857
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,731	\$ 3,005
Total (prior to post-MD contributions)	\$ 88,219	\$ 30,862
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 57,357

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,584
2 nd Fiscal Year	32,914
3 rd Fiscal Year	21,033
4 th Fiscal Year	(6,469)
5 th Fiscal Year	1,296
Thereafter	0
Total	\$ 57,357

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01295315%
Employer's proportionate share at MD 0.01376656%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,944,569
Employer's proportionate share of system NPL/(A) at MD \$ 1,855,737

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,162,516
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 763,029

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 400,086
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,901)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,603

Employer's Total Pension Expense/(Income) \$ 400,788

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 89,744	\$ 0
Changes of assumptions	\$ 338,268	\$ 0
Net difference between projected and actual earnings on investments	\$ 19,118	\$ 0
Changes in proportionate share	\$ 55,092	\$ 40,098
Differences between employer contributions and employer's proportionate share of system contributions	\$ 26,159	\$ 8,299
Total (prior to post-MD contributions)	\$ 528,381	\$ 48,397
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 479,984

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 88,827
2 nd Fiscal Year	240,803
3 rd Fiscal Year	171,947
4 th Fiscal Year	(28,835)
5 th Fiscal Year	7,242
Thereafter	0
Total	\$ 479,984

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

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 February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2849: Lebanon Aquatic District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00211776%
Employer's proportionate share at MD 0.00212784%

Employer's proportionate share of system NPL/(A) at prior MD \$ 317,925
Employer's proportionate share of system NPL/(A) at MD \$ 286,834

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 488,817
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 117,938

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 61,840
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,906)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,114)

Employer's Total Pension Expense/(Income) \$ 49,820

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,871	\$ 0
Changes of assumptions	\$ 52,285	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,955	\$ 0
Changes in proportionate share	\$ 682	\$ 17,900
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,155	\$ 12,647
Total (prior to post-MD contributions)	\$ 70,948	\$ 30,547
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 40,401

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,601
2 nd Fiscal Year	26,398
3 rd Fiscal Year	19,433
4 th Fiscal Year	(7,580)
5 th Fiscal Year	549
Thereafter	0
Total	\$ 40,401

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00057818%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 86,798
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,945)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,197)

Employer's Total Pension Expense/(Income) **\$ (10,142)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 3,098	\$ 39,160
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 5,734
Total (prior to post-MD contributions)	\$ 3,098	\$ 44,894
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (41,796)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10,142)
2 nd Fiscal Year	(9,992)
3 rd Fiscal Year	(9,674)
4 th Fiscal Year	(9,256)
5 th Fiscal Year	(2,732)
Thereafter	0
Total	\$ -41,796

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2851: East Umatilla County Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00071758%
Employer's proportionate share at MD 0.00079104%

Employer's proportionate share of system NPL/(A) at prior MD \$ 107,725
Employer's proportionate share of system NPL/(A) at MD \$ 106,632

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 181,721
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 43,844

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,989
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 370
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,750

Employer's Total Pension Expense/(Income) \$ 25,109

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,157	\$ 0
Changes of assumptions	\$ 19,437	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,099	\$ 0
Changes in proportionate share	\$ 7,834	\$ 6,529
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,394	\$ 228
Total (prior to post-MD contributions)	\$ 38,921	\$ 6,757
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 32,164

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,184
2 nd Fiscal Year	15,553
3 rd Fiscal Year	10,039
4 th Fiscal Year	(1,265)
5 th Fiscal Year	652
Thereafter	0
Total	\$ 32,164

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2852: Ochoco Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00371493%
Employer's proportionate share at MD 0.00456370%

Employer's proportionate share of system NPL/(A) at prior MD \$ 557,697
Employer's proportionate share of system NPL/(A) at MD \$ 615,188

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,048,394
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 252,949

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 132,631
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 15,840
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,692)

Employer's Total Pension Expense/(Income) \$ 144,779

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 29,751	\$ 0
Changes of assumptions	\$ 112,138	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,338	\$ 0
Changes in proportionate share	\$ 65,637	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,515	\$ 17,911
Total (prior to post-MD contributions)	\$ 215,379	\$ 17,911
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 197,468

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	\$ 41,362
2 nd Fiscal Year	91,095
3 rd Fiscal Year	65,003
4 th Fiscal Year	(3,958)
5 th Fiscal Year	3,966
Thereafter	0
Total	\$ 197,468

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2853: Mill City Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00053505%
Employer's proportionate share at MD 0.00050596%

Employer's proportionate share of system NPL/(A) at prior MD \$ 80,323
Employer's proportionate share of system NPL/(A) at MD \$ 68,204

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 116,231
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 28,043

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,704
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 323

Employer's Total Pension Expense/(Income) \$ 15,033

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,298	\$ 0
Changes of assumptions	\$ 12,432	\$ 0
Net difference between projected and actual earnings on investments	\$ 703	\$ 0
Changes in proportionate share	\$ 1,182	\$ 1,970
Differences between employer contributions and employer's proportionate share of system contributions	\$ 714	\$ 28
Total (prior to post-MD contributions)	\$ 18,329	\$ 1,998
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,331

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,568
2 nd Fiscal Year	8,994
3 rd Fiscal Year	5,769
4 th Fiscal Year	(1,981)
5 th Fiscal Year	(18)
Thereafter	0
Total	\$ 16,331

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2854: Sunset Empire Transportation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and 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 February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2855: Harney Hospital

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.09187897%

Employer's proportionate share at MD 0.09562587%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,793,167

Employer's proportionate share of system NPL/(A) at MD \$ 12,890,403

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,967,601

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,300,185

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,779,094

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 195,761
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (161,408)

Employer's Total Pension Expense/(Income) \$ 2,813,447

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 623,385	\$ 0
Changes of assumptions	\$ 2,349,691	\$ 0
Net difference between projected and actual earnings on investments	\$ 132,801	\$ 0
Changes in proportionate share	\$ 635,783	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 429,104
Total (prior to post-MD contributions)	\$ 3,741,660	\$ 429,104
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,312,556

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 646,491
2 nd Fiscal Year	1,704,460
3 rd Fiscal Year	1,192,140
4 th Fiscal Year	(259,122)
5 th Fiscal Year	28,587
Thereafter	0
Total	\$ 3,312,556

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00017038%
Employer's proportionate share at MD 0.00014889%

Employer's proportionate share of system NPL/(A) at prior MD \$ 25,578
Employer's proportionate share of system NPL/(A) at MD \$ 20,070

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 34,204
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,252

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,327
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,261)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,509)

Employer's Total Pension Expense/(Income) \$ 1,557

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 971	\$ 0
Changes of assumptions	\$ 3,658	\$ 0
Net difference between projected and actual earnings on investments	\$ 207	\$ 0
Changes in proportionate share	\$ 34	\$ 4,548
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,135
Total (prior to post-MD contributions)	\$ 4,870	\$ 8,683
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,813)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,817)
2 nd Fiscal Year	(32)
3 rd Fiscal Year	(329)
4 th Fiscal Year	(1,474)
5 th Fiscal Year	(161)
Thereafter	0
Total	\$ -3,813

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2857: Sunriver Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02236151%
Employer's proportionate share at MD 0.01926105%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,356,982
Employer's proportionate share of system NPL/(A) at MD \$ 2,596,397

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,424,734
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,067,568

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 559,768
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (76,277)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,479)

Employer's Total Pension Expense/(Income) \$ 478,012

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 125,563	\$ 0
Changes of assumptions	\$ 473,277	\$ 0
Net difference between projected and actual earnings on investments	\$ 26,749	\$ 0
Changes in proportionate share	\$ 0	\$ 297,557
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,216	\$ 23,137
Total (prior to post-MD contributions)	\$ 630,805	\$ 320,694
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 310,111

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 41,541
2 nd Fiscal Year	250,849
3 rd Fiscal Year	147,107
4 th Fiscal Year	(118,325)
5 th Fiscal Year	(11,062)
Thereafter	0
Total	\$ 310,111

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2858: Nesika Beach-Ophir Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00112237%
Employer's proportionate share at MD 0.00108291%

Employer's proportionate share of system NPL/(A) at prior MD \$ 168,494
Employer's proportionate share of system NPL/(A) at MD \$ 145,977

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 248,771
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 60,022

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 31,472
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (41)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,505)

Employer's Total Pension Expense/(Income) \$ 29,926

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,059	\$ 0
Changes of assumptions	\$ 26,609	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,504	\$ 0
Changes in proportionate share	\$ 4,913	\$ 4,850
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,688
Total (prior to post-MD contributions)	\$ 40,085	\$ 8,538
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 31,547

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,386
2 nd Fiscal Year	17,512
3 rd Fiscal Year	12,668
4 th Fiscal Year	(3,952)
5 th Fiscal Year	(66)
Thereafter	0
Total	\$ 31,547

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02966945%
Employer's proportionate share at MD 0.02620507%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,454,073
Employer's proportionate share of system NPL/(A) at MD \$ 3,532,453

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,019,945
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,452,449

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 761,576
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (97,320)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,861)

Employer's Total Pension Expense/(Income) \$ 647,395

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 170,831	\$ 0
Changes of assumptions	\$ 643,903	\$ 0
Net difference between projected and actual earnings on investments	\$ 36,393	\$ 0
Changes in proportionate share	\$ 0	\$ 373,831
Differences between employer contributions and employer's proportionate share of system contributions	\$ 122,977	\$ 99,971
Total (prior to post-MD contributions)	\$ 974,104	\$ 473,802
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 500,302

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 53,568
2 nd Fiscal Year	347,772
3 rd Fiscal Year	230,732
4 th Fiscal Year	(126,648)
5 th Fiscal Year	(5,122)
Thereafter	0
Total	\$ 500,302

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.00671811%

Employer's proportionate share at MD 0.00683014%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,008,544

Employer's proportionate share of system NPL/(A) at MD \$ 920,705

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,569,050

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 378,569

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 198,499

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,452

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,732)

Employer's Total Pension Expense/(Income) \$ 190,219

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 44,526	\$ 0
Changes of assumptions	\$ 167,828	\$ 0
Net difference between projected and actual earnings on investments	\$ 9,485	\$ 0
Changes in proportionate share	\$ 20,328	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 42,831
Total (prior to post-MD contributions)	\$ 242,167	\$ 42,831
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 199,336

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 35,442
2 nd Fiscal Year	111,105
3 rd Fiscal Year	75,748
4 th Fiscal Year	(23,832)
5 th Fiscal Year	873
Thereafter	0
Total	\$ 199,336

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2861: Mt Angel Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00035156%
Employer's proportionate share at MD 0.00032084%

Employer's proportionate share of system NPL/(A) at prior MD \$ 52,777
Employer's proportionate share of system NPL/(A) at MD **\$ 43,249**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 73,705
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 17,783

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,324
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,058
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,239

Employer's Total Pension Expense/(Income) **\$ 12,621**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,092	\$ 0
Changes of assumptions	\$ 7,884	\$ 0
Net difference between projected and actual earnings on investments	\$ 446	\$ 0
Changes in proportionate share	\$ 8,184	\$ 2,081
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,214	\$ 0
Total (prior to post-MD contributions)	\$ 22,820	\$ 2,081
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 20,739

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,351
2 nd Fiscal Year	8,780
3 rd Fiscal Year	6,663
4 th Fiscal Year	(140)
5 th Fiscal Year	84
Thereafter	0
Total	\$ 20,739

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2864: Tri-City Water and Sanitary Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00407520%
Employer's proportionate share at MD 0.00404227%

Employer's proportionate share of system NPL/(A) at prior MD \$ 611,782
Employer's proportionate share of system NPL/(A) at MD \$ 544,900

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 928,608
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 224,048

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 117,477
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,431
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,537)

Employer's Total Pension Expense/(Income) \$ 114,371

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,352	\$ 0
Changes of assumptions	\$ 99,325	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,614	\$ 0
Changes in proportionate share	\$ 8,151	\$ 7,003
Differences between employer contributions and employer's proportionate share of system contributions	\$ 36	\$ 13,597
Total (prior to post-MD contributions)	\$ 139,478	\$ 20,600
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 118,878

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 22,770
2 nd Fiscal Year	66,959
3 rd Fiscal Year	43,826
4 th Fiscal Year	(15,036)
5 th Fiscal Year	359
Thereafter	0
Total	\$ 118,878

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00036012%
Employer's proportionate share at MD 0.00028444%

Employer's proportionate share of system NPL/(A) at prior MD \$ 54,062
Employer's proportionate share of system NPL/(A) at MD \$ 38,343

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 65,343
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,765

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,266
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,661)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (837)

Employer's Total Pension Expense/(Income) \$ 3,768

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,854	\$ 0
Changes of assumptions	\$ 6,989	\$ 0
Net difference between projected and actual earnings on investments	\$ 395	\$ 0
Changes in proportionate share	\$ 0	\$ 12,986
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,812	\$ 2,629
Total (prior to post-MD contributions)	\$ 11,050	\$ 15,615
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,565)

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	\$ (2,677)
2 nd Fiscal Year	659
3 rd Fiscal Year	17
4 th Fiscal Year	(2,365)
5 th Fiscal Year	(198)
Thereafter	0
Total	\$ -4,565

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2866: Jefferson Behavioral Health

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.00004815%

Employer's proportionate share at MD 0.00004516%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,228

Employer's proportionate share of system NPL/(A) at MD \$ 6,088

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,374

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,503

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,312

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 83

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (290)

Employer's Total Pension Expense/(Income) \$ 1,105

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 294	\$ 0
Changes of assumptions	\$ 1,110	\$ 0
Net difference between projected and actual earnings on investments	\$ 63	\$ 0
Changes in proportionate share	\$ 514	\$ 481
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 942
Total (prior to post-MD contributions)	\$ 1,981	\$ 1,423
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 558

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 82
2 nd Fiscal Year	576
3 rd Fiscal Year	262
4 th Fiscal Year	(330)
5 th Fiscal Year	(33)
Thereafter	0
Total	\$ 558

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2867: West Multnomah Soil And Water Conservation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00625295%
Employer's proportionate share at MD 0.00564977%

Employer's proportionate share of system NPL/(A) at prior MD \$ 938,713
Employer's proportionate share of system NPL/(A) at MD \$ 761,591

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,297,890
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 313,146

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 164,195
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,227)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,539

Employer's Total Pension Expense/(Income) \$ 154,507

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 36,831	\$ 0
Changes of assumptions	\$ 138,824	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,846	\$ 0
Changes in proportionate share	\$ 16,291	\$ 88,747
Differences between employer contributions and employer's proportionate share of system contributions	\$ 40,908	\$ 8,349
Total (prior to post-MD contributions)	\$ 240,700	\$ 97,096
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 143,604

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 26,478
2 nd Fiscal Year	87,842
3 rd Fiscal Year	53,514
4 th Fiscal Year	(24,401)
5 th Fiscal Year	171
Thereafter	0
Total	\$ 143,604

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00230636%
Employer's proportionate share at MD 0.00360749%

Employer's proportionate share of system NPL/(A) at prior MD \$ 346,238
Employer's proportionate share of system NPL/(A) at MD **\$ 486,291**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 828,729
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 199,950

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 104,841
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,892
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,978

Employer's Total Pension Expense/(Income) **\$ 128,711**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,517	\$ 0
Changes of assumptions	\$ 88,642	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,010	\$ 0
Changes in proportionate share	\$ 98,714	\$ 9,146
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,507	\$ 754
Total (prior to post-MD contributions)	\$ 230,390	\$ 9,900
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 220,490

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 46,963
2 nd Fiscal Year	86,601
3 rd Fiscal Year	68,341
4 th Fiscal Year	11,513
5 th Fiscal Year	7,072
Thereafter	0
Total	\$ 220,490

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00068011%
Employer's proportionate share at MD 0.00061402%

Employer's proportionate share of system NPL/(A) at prior MD \$ 102,100
Employer's proportionate share of system NPL/(A) at MD \$ 82,770

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 141,055
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 34,033

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,845
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,037)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,727

Employer's Total Pension Expense/(Income) \$ 16,535

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,003	\$ 0
Changes of assumptions	\$ 15,088	\$ 0
Net difference between projected and actual earnings on investments	\$ 853	\$ 0
Changes in proportionate share	\$ 0	\$ 10,968
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,192	\$ 1,508
Total (prior to post-MD contributions)	\$ 29,136	\$ 12,476
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,660

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,621
2 nd Fiscal Year	9,415
3 rd Fiscal Year	6,451
4 th Fiscal Year	(1,996)
5 th Fiscal Year	168
Thereafter	0
Total	\$ 16,660

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer's proportionate share at prior MD 0.00003803%
Employer's proportionate share at MD 0.00003365%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,709
Employer's proportionate share of system NPL/(A) at MD \$ 4,536

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,730
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,865

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 978
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (168)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (306)

Employer's Total Pension Expense/(Income) \$ 504

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 219	\$ 0
Changes of assumptions	\$ 827	\$ 0
Net difference between projected and actual earnings on investments	\$ 47	\$ 0
Changes in proportionate share	\$ 0	\$ 621
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 862
Total (prior to post-MD contributions)	\$ 1,093	\$ 1,483
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (390)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (259)
2 nd Fiscal Year	140
3 rd Fiscal Year	52
4 th Fiscal Year	(291)
5 th Fiscal Year	(33)
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 February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2873: Mosier Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00035334%
Employer's proportionate share at MD 0.00030316%

Employer's proportionate share of system NPL/(A) at prior MD \$ 53,045
Employer's proportionate share of system NPL/(A) at MD \$ 40,866

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 69,643
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,803

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,810
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,934)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (458)

Employer's Total Pension Expense/(Income) \$ 6,418

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,976	\$ 0
Changes of assumptions	\$ 7,449	\$ 0
Net difference between projected and actual earnings on investments	\$ 421	\$ 0
Changes in proportionate share	\$ 0	\$ 7,003
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,321	\$ 1,615
Total (prior to post-MD contributions)	\$ 11,167	\$ 8,618
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,549

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (451)
2 nd Fiscal Year	3,006
3 rd Fiscal Year	1,896
4 th Fiscal Year	(1,788)
5 th Fiscal Year	(113)
Thereafter	0
Total	\$ 2,549

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00082428%
Employer's proportionate share at MD 0.00074028%

Employer's proportionate share of system NPL/(A) at prior MD \$ 123,744
Employer's proportionate share of system NPL/(A) at MD **\$ 99,790**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 170,060
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 41,031

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,514
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,660
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,475

Employer's Total Pension Expense/(Income) **\$ 27,649**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,826	\$ 0
Changes of assumptions	\$ 18,190	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,028	\$ 0
Changes in proportionate share	\$ 10,701	\$ 6,309
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,888	\$ 0
Total (prior to post-MD contributions)	\$ 49,633	\$ 6,309
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	\$ 10,874
2 nd Fiscal Year	18,822
3 rd Fiscal Year	14,097
4 th Fiscal Year	(669)
5 th Fiscal Year	199
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 February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00042218%
Employer's proportionate share at MD 0.00035775%

Employer's proportionate share of system NPL/(A) at prior MD \$ 63,379
Employer's proportionate share of system NPL/(A) at MD \$ 48,225

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 82,184
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 19,829

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,397
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,962)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,194

Employer's Total Pension Expense/(Income) \$ 12,629

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,332	\$ 0
Changes of assumptions	\$ 8,791	\$ 0
Net difference between projected and actual earnings on investments	\$ 497	\$ 0
Changes in proportionate share	\$ 0	\$ 10,705
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,707	\$ 0
Total (prior to post-MD contributions)	\$ 25,327	\$ 10,705
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,622

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,522
2 nd Fiscal Year	7,796
3 rd Fiscal Year	3,927
4 th Fiscal Year	(1,608)
5 th Fiscal Year	(16)
Thereafter	0
Total	\$ 14,622

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01656950%
Employer's proportionate share at MD 0.01614745%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,487,467
Employer's proportionate share of system NPL/(A) at MD **\$ 2,176,682**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,709,464
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 894,993

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 469,280
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 22,348
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 49,816

Employer's Total Pension Expense/(Income) **\$ 541,444**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 105,265	\$ 0
Changes of assumptions	\$ 396,770	\$ 0
Net difference between projected and actual earnings on investments	\$ 22,425	\$ 0
Changes in proportionate share	\$ 174,281	\$ 172,530
Differences between employer contributions and employer's proportionate share of system contributions	\$ 166,657	\$ 23,348
Total (prior to post-MD contributions)	\$ 865,398	\$ 195,878
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 669,520

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 175,530
2 nd Fiscal Year	341,455
3 rd Fiscal Year	197,111
4 th Fiscal Year	(50,411)
5 th Fiscal Year	5,835
Thereafter	0
Total	\$ 669,520

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2878: Yamhill Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00101753%
Employer's proportionate share at MD 0.00069337%

Employer's proportionate share of system NPL/(A) at prior MD \$ 152,755
Employer's proportionate share of system NPL/(A) at MD \$ 93,467

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 159,284
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 38,431

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,151
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (949)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 868

Employer's Total Pension Expense/(Income) \$ 20,070

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,520	\$ 0
Changes of assumptions	\$ 17,037	\$ 0
Net difference between projected and actual earnings on investments	\$ 963	\$ 0
Changes in proportionate share	\$ 12,211	\$ 21,955
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,601	\$ 640
Total (prior to post-MD contributions)	\$ 37,332	\$ 22,595
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,737

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,358
2 nd Fiscal Year	11,662
3 rd Fiscal Year	6,319
4 th Fiscal Year	(6,304)
5 th Fiscal Year	(1,298)
Thereafter	0
Total	\$ 14,737

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2879: LaGrande Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00067642%
Employer's proportionate share at MD 0.00066697%

Employer's proportionate share of system NPL/(A) at prior MD \$ 101,546
Employer's proportionate share of system NPL/(A) at MD \$ 89,908

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 153,219
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 36,968

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,384
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,319
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,054

Employer's Total Pension Expense/(Income) \$ 30,757

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,348	\$ 0
Changes of assumptions	\$ 16,389	\$ 0
Net difference between projected and actual earnings on investments	\$ 926	\$ 0
Changes in proportionate share	\$ 27,947	\$ 640
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,740	\$ 0
Total (prior to post-MD contributions)	\$ 58,350	\$ 640
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 57,710

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 15,643
2 nd Fiscal Year	22,775
3 rd Fiscal Year	17,938
4 th Fiscal Year	1,078
5 th Fiscal Year	277
Thereafter	0
Total	\$ 57,710

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 3.50511750%

Employer's proportionate share at MD 3.14539041%

Employer's proportionate share of system NPL/(A) at prior MD \$ 526,199,522

Employer's proportionate share of system NPL/(A) at MD \$ 423,999,816

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 722,573,104

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 174,337,257

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 91,411,841

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,693,646)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,131,414)

Employer's Total Pension Expense/(Income) \$ 76,586,781

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,504,811	\$ 0
Changes of assumptions	\$ 77,287,603	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,368,192	\$ 0
Changes in proportionate share	\$ 0	\$ 46,547,195
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 5,530,761
Total (prior to post-MD contributions)	\$ 102,160,606	\$ 52,077,956
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 50,082,650

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,309,797
2 nd Fiscal Year	39,846,073
3 rd Fiscal Year	23,768,837
4 th Fiscal Year	(17,724,443)
5 th Fiscal Year	(1,117,614)
Thereafter	0
Total	\$ 50,082,650

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2881: Lake Chinook Fire and Rescue District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00031971%
Employer's proportionate share at MD 0.00027394%

Employer's proportionate share of system NPL/(A) at prior MD \$ 47,996
Employer's proportionate share of system NPL/(A) at MD **\$ 36,927**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 62,931
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,183

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,961
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,282
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,417

Employer's Total Pension Expense/(Income) **\$ 12,660**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,786	\$ 0
Changes of assumptions	\$ 6,731	\$ 0
Net difference between projected and actual earnings on investments	\$ 380	\$ 0
Changes in proportionate share	\$ 13,208	\$ 3,100
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,443	\$ 0
Total (prior to post-MD contributions)	\$ 26,548	\$ 3,100
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 23,448

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,453
2 nd Fiscal Year	9,429
3 rd Fiscal Year	7,460
4 th Fiscal Year	133
5 th Fiscal Year	(26)
Thereafter	0
Total	\$ 23,448

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2883: Lane Fire Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03539866%
Employer's proportionate share at MD 0.03349545%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,314,161
Employer's proportionate share of system NPL/(A) at MD \$ 4,515,199

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,694,724
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,856,528

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 973,450
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (26,673)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 31,209

Employer's Total Pension Expense/(Income) \$ 977,986

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 218,357	\$ 0
Changes of assumptions	\$ 823,040	\$ 0
Net difference between projected and actual earnings on investments	\$ 46,517	\$ 0
Changes in proportionate share	\$ 46,460	\$ 181,882
Differences between employer contributions and employer's proportionate share of system contributions	\$ 153,792	\$ 27,343
Total (prior to post-MD contributions)	\$ 1,288,166	\$ 209,225
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,078,941

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 218,953
2 nd Fiscal Year	582,904
3 rd Fiscal Year	386,606
4 th Fiscal Year	(114,106)
5 th Fiscal Year	4,584
Thereafter	0
Total	\$ 1,078,941

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2884: North Central Public Health District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01506929%
Employer's proportionate share at MD 0.01076174%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,262,250
Employer's proportionate share of system NPL/(A) at MD **\$ 1,450,687**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,472,235
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 596,483

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 312,759
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 120,814
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 45,747

Employer's Total Pension Expense/(Income) **\$ 479,320**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 70,156	\$ 0
Changes of assumptions	\$ 264,434	\$ 0
Net difference between projected and actual earnings on investments	\$ 14,945	\$ 0
Changes in proportionate share	\$ 622,582	\$ 291,749
Differences between employer contributions and employer's proportionate share of system contributions	\$ 120,431	\$ 3,890
Total (prior to post-MD contributions)	\$ 1,092,548	\$ 295,639
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 796,909

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 235,451
2 nd Fiscal Year	348,591
3 rd Fiscal Year	265,346
4 th Fiscal Year	(36,932)
5 th Fiscal Year	(15,547)
Thereafter	0
Total	\$ 796,909

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00121429%
Employer's proportionate share at MD 0.00062002%

Employer's proportionate share of system NPL/(A) at prior MD \$ 182,293
Employer's proportionate share of system NPL/(A) at MD \$ 83,579

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 142,434
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 34,365

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,019
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,842
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,951

Employer's Total Pension Expense/(Income) \$ 26,812

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,042	\$ 0
Changes of assumptions	\$ 15,235	\$ 0
Net difference between projected and actual earnings on investments	\$ 861	\$ 0
Changes in proportionate share	\$ 50,168	\$ 40,250
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,905	\$ 256
Total (prior to post-MD contributions)	\$ 79,211	\$ 40,506
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 38,705

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 12,762
2 nd Fiscal Year	19,414
3 rd Fiscal Year	14,714
4 th Fiscal Year	(5,795)
5 th Fiscal Year	(2,390)
Thereafter	0
Total	\$ 38,705

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2886: Idanha-Detroit Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,115

Employer's Total Pension Expense/(Income) \$ 6,115

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 26,183	\$ 0
Total (prior to post-MD contributions)	\$ 26,183	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 26,183

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,115
2 nd Fiscal Year	6,115
3 rd Fiscal Year	6,115
4 th Fiscal Year	6,038
5 th Fiscal Year	1,800
Thereafter	0
Total	\$ 26,183

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2887: Umatilla County Fire District #1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02742535%
Employer's proportionate share at MD 0.02900678%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,117,182
Employer's proportionate share of system NPL/(A) at MD \$ 3,910,125

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,663,567
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,607,738

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 843,000
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 38,062
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 42,616

Employer's Total Pension Expense/(Income) \$ 923,678

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 189,095	\$ 0
Changes of assumptions	\$ 712,746	\$ 0
Net difference between projected and actual earnings on investments	\$ 40,283	\$ 0
Changes in proportionate share	\$ 178,738	\$ 20,531
Differences between employer contributions and employer's proportionate share of system contributions	\$ 181,793	\$ 12,863
Total (prior to post-MD contributions)	\$ 1,302,655	\$ 33,394
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,269,261

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 266,362
2 nd Fiscal Year	583,784
3 rd Fiscal Year	429,393
4 th Fiscal Year	(30,370)
5 th Fiscal Year	20,093
Thereafter	0
Total	\$ 1,269,261

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2900: Clatsop Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03822211%
Employer's proportionate share at MD 0.04170001%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,738,026
Employer's proportionate share of system NPL/(A) at MD \$ 5,621,177

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,579,512
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,311,276

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,211,892
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 61,617
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (64,927)

Employer's Total Pension Expense/(Income) \$ 1,208,582

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 271,843	\$ 0
Changes of assumptions	\$ 1,024,640	\$ 0
Net difference between projected and actual earnings on investments	\$ 57,911	\$ 0
Changes in proportionate share	\$ 275,759	\$ 32,719
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,594	\$ 252,456
Total (prior to post-MD contributions)	\$ 1,636,747	\$ 285,175
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,351,572

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	\$ 263,628
2 nd Fiscal Year	717,953
3 rd Fiscal Year	481,382
4 th Fiscal Year	(124,216)
5 th Fiscal Year	12,826
Thereafter	0
Total	\$ 1,351,572

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2901: Blue Mountain Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07962679%
Employer's proportionate share at MD 0.08584967%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,953,830
Employer's proportionate share of system NPL/(A) at MD \$ 11,572,568

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,721,769
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,758,327

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,494,977
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 51,505
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (80,106)

Employer's Total Pension Expense/(Income) \$ 2,466,376

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 559,654	\$ 0
Changes of assumptions	\$ 2,109,473	\$ 0
Net difference between projected and actual earnings on investments	\$ 119,225	\$ 0
Changes in proportionate share	\$ 421,474	\$ 143,554
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 245,492
Total (prior to post-MD contributions)	\$ 3,209,826	\$ 389,046
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,820,780

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 520,956
2 nd Fiscal Year	1,462,968
3 rd Fiscal Year	1,015,529
4 th Fiscal Year	(216,302)
5 th Fiscal Year	37,630
Thereafter	0
Total	\$ 2,820,780

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2902: Treasure Valley Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.07011585%
Employer's proportionate share at MD	0.07302603%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 10,526,017
Employer's proportionate share of system NPL/(A) at MD	\$ 9,843,936
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 16,775,865
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,047,560

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,122,294
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 181,208
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (197,497)
Employer's Total Pension Expense/(Income)	\$ 2,106,005

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 476,057	\$ 0
Changes of assumptions	\$ 1,794,374	\$ 0
Net difference between projected and actual earnings on investments	\$ 101,416	\$ 0
Changes in proportionate share	\$ 630,593	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 665,065
Total (prior to post-MD contributions)	\$ 3,002,440	\$ 665,065
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,337,375

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	\$ 451,179
2 nd Fiscal Year	1,255,675
3 rd Fiscal Year	871,163
4 th Fiscal Year	(245,917)
5 th Fiscal Year	5,275
Thereafter	0
Total	\$ 2,337,375

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2903: Umpqua Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.10999775%

Employer's proportionate share at MD 0.10503385%

Employer's proportionate share of system NPL/(A) at prior MD \$ 16,513,216

Employer's proportionate share of system NPL/(A) at MD \$ 14,158,603

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 24,128,844

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,821,634

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,052,511

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (35,241)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (123,859)

Employer's Total Pension Expense/(Income) \$ 2,893,411

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 684,716	\$ 0
Changes of assumptions	\$ 2,580,861	\$ 0
Net difference between projected and actual earnings on investments	\$ 145,867	\$ 0
Changes in proportionate share	\$ 139,294	\$ 336,204
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 384,755
Total (prior to post-MD contributions)	\$ 3,550,738	\$ 720,959
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,829,779

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 513,262
2 nd Fiscal Year	1,663,813
3 rd Fiscal Year	1,105,014
4 th Fiscal Year	(441,107)
5 th Fiscal Year	(11,203)
Thereafter	0
Total	\$ 2,829,779

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2904: Lane Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.38654318%

Employer's proportionate share at MD 0.34664591%

Employer's proportionate share of system NPL/(A) at prior MD \$ 58,029,106

Employer's proportionate share of system NPL/(A) at MD \$ 46,728,000

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 79,633,043

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 19,213,290

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,074,279

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (621,467)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (636,991)

Employer's Total Pension Expense/(Income) \$ 8,815,821

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,259,786	\$ 0
Changes of assumptions	\$ 8,517,681	\$ 0
Net difference between projected and actual earnings on investments	\$ 481,408	\$ 0
Changes in proportionate share	\$ 41,266	\$ 2,736,010
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,009,970
Total (prior to post-MD contributions)	\$ 11,300,141	\$ 4,745,980
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,554,161

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 960,556
2 nd Fiscal Year	4,765,407
3 rd Fiscal Year	2,970,896
4 th Fiscal Year	(1,969,296)
5 th Fiscal Year	(173,404)
Thereafter	0
Total	\$ 6,554,161

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2905: Mt Hood Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.17768341%

Employer's proportionate share at MD 0.21906501%

Employer's proportionate share of system NPL/(A) at prior MD \$ 26,674,405

Employer's proportionate share of system NPL/(A) at MD \$ 29,530,046

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 50,324,590

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,141,956

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,366,503

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 940,659
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (713,826)

Employer's Total Pension Expense/(Income) \$ 6,593,336

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,428,086	\$ 0
Changes of assumptions	\$ 5,382,801	\$ 0
Net difference between projected and actual earnings on investments	\$ 304,229	\$ 0
Changes in proportionate share	\$ 3,961,606	\$ 149,542
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,505,390
Total (prior to post-MD contributions)	\$ 11,076,722	\$ 2,654,932
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,421,790

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,629,153
2 nd Fiscal Year	4,038,630
3 rd Fiscal Year	2,938,558
4 th Fiscal Year	(328,745)
5 th Fiscal Year	144,193
Thereafter	0
Total	\$ 8,421,790

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04655981%
Employer's proportionate share at MD 0.06427943%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,989,709
Employer's proportionate share of system NPL/(A) at MD \$ 8,664,891

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,766,557
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,562,769

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,868,099
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 33,260
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 84,584

Employer's Total Pension Expense/(Income) \$ 1,985,943

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 419,038	\$ 0
Changes of assumptions	\$ 1,579,455	\$ 0
Net difference between projected and actual earnings on investments	\$ 89,269	\$ 0
Changes in proportionate share	\$ 1,229,931	\$ 852,244
Differences between employer contributions and employer's proportionate share of system contributions	\$ 568,902	\$ 178,164
Total (prior to post-MD contributions)	\$ 3,886,595	\$ 1,030,408
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,856,187

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 529,321
2 nd Fiscal Year	1,230,038
3 rd Fiscal Year	903,025
4 th Fiscal Year	81,087
5 th Fiscal Year	112,715
Thereafter	0
Total	\$ 2,856,187

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2908: Clackamas Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.21643614%

Employer's proportionate share at MD 0.22748730%

Employer's proportionate share of system NPL/(A) at prior MD \$ 32,492,090

Employer's proportionate share of system NPL/(A) at MD \$ 30,665,374

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 52,259,396

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,608,772

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,611,272

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 396,405
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (363,312)

Employer's Total Pension Expense/(Income) \$ 6,644,365

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,482,991	\$ 0
Changes of assumptions	\$ 5,589,751	\$ 0
Net difference between projected and actual earnings on investments	\$ 315,925	\$ 0
Changes in proportionate share	\$ 1,794,145	\$ 226,863
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,199,747
Total (prior to post-MD contributions)	\$ 9,182,812	\$ 1,426,610
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,756,202

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,489,327
2 nd Fiscal Year	4,001,937
3 rd Fiscal Year	2,851,664
4 th Fiscal Year	(637,348)
5 th Fiscal Year	50,621
Thereafter	0
Total	\$ 7,756,202

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2910: Linn-Benton Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.20367682%
Employer's proportionate share at MD	0.20641323%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 30,576,620
Employer's proportionate share of system NPL/(A) at MD	\$ 27,824,581
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 47,418,167
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 11,440,715
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 5,998,814
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 17,988
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (365,259)
Employer's Total Pension Expense/(Income)	\$ 5,651,543

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,345,609	\$ 0
Changes of assumptions	\$ 5,071,925	\$ 0
Net difference between projected and actual earnings on investments	\$ 286,658	\$ 0
Changes in proportionate share	\$ 294,501	\$ 139,664
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,050,642
Total (prior to post-MD contributions)	\$ 6,998,693	\$ 1,190,306
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,808,387

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 974,060
2 nd Fiscal Year	3,257,647
3 rd Fiscal Year	2,262,166
4 th Fiscal Year	(712,203)
5 th Fiscal Year	26,717
Thereafter	0
Total	\$ 5,808,387

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2918: Portland Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	1.11144907%
Employer's proportionate share at MD	1.09277179%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 166,854,312
Employer's proportionate share of system NPL/(A) at MD	\$ 147,306,050
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 251,036,406
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 60,568,264
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 31,758,309
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 359,214
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (1,682,782)
Employer's Total Pension Expense/(Income)	\$ 30,434,741

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,123,783	\$ 0
Changes of assumptions	\$ 26,851,265	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,517,598	\$ 0
Changes in proportionate share	\$ 2,027,576	\$ 1,265,006
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 5,009,422
Total (prior to post-MD contributions)	\$ 37,520,222	\$ 6,274,428
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 31,245,794

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,671,686
2 nd Fiscal Year	17,690,710
3 rd Fiscal Year	12,017,546
4 th Fiscal Year	(4,138,171)
5 th Fiscal Year	4,023
Thereafter	0
Total	\$ 31,245,794

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2919: Chemeketa Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.33252589%
Employer's proportionate share at MD	0.35515561%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 49,919,857
Employer's proportionate share of system NPL/(A) at MD	\$ 47,875,110
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 81,587,930
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 19,684,951
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 10,321,589
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 769,781
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (726,326)
Employer's Total Pension Expense/(Income)	\$ 10,365,044

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,315,261	\$ 0
Changes of assumptions	\$ 8,726,779	\$ 0
Net difference between projected and actual earnings on investments	\$ 493,226	\$ 0
Changes in proportionate share	\$ 2,889,533	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,322,337
Total (prior to post-MD contributions)	\$ 14,424,799	\$ 2,322,337
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,102,462

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,316,943
2 nd Fiscal Year	6,233,288
3 rd Fiscal Year	4,410,744
4 th Fiscal Year	(959,535)
5 th Fiscal Year	101,021
Thereafter	0
Total	\$ 12,102,462

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2922: Rogue Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.16813948%
Employer's proportionate share at MD 0.17414395%

Employer's proportionate share of system NPL/(A) at prior MD \$ 25,241,640
Employer's proportionate share of system NPL/(A) at MD \$ 23,474,670

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 40,005,124
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,652,150

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,060,999
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 122,075
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (173,473)

Employer's Total Pension Expense/(Income) \$ 5,009,601

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,135,245	\$ 0
Changes of assumptions	\$ 4,279,014	\$ 0
Net difference between projected and actual earnings on investments	\$ 241,844	\$ 0
Changes in proportionate share	\$ 527,956	\$ 22,206
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 546,492
Total (prior to post-MD contributions)	\$ 6,184,059	\$ 568,698
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,615,361

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	\$ 1,063,365
2 nd Fiscal Year	2,970,054
3 rd Fiscal Year	2,049,152
4 th Fiscal Year	(513,501)
5 th Fiscal Year	46,291
Thereafter	0
Total	\$ 5,615,361

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2995: Oregon Coast Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01804934%
Employer's proportionate share at MD 0.01426631%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,709,625
Employer's proportionate share of system NPL/(A) at MD \$ 1,923,104

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,277,320
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 790,728

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 414,610
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (64,043)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,068)

Employer's Total Pension Expense/(Income) \$ 330,499

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 93,002	\$ 0
Changes of assumptions	\$ 350,548	\$ 0
Net difference between projected and actual earnings on investments	\$ 19,812	\$ 0
Changes in proportionate share	\$ 46,692	\$ 335,136
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,372	\$ 90,780
Total (prior to post-MD contributions)	\$ 523,426	\$ 425,916
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 97,510

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,213
2 nd Fiscal Year	159,866
3 rd Fiscal Year	70,440
4 th Fiscal Year	(122,569)
5 th Fiscal Year	(17,440)
Thereafter	0
Total	\$ 97,510

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2996: Columbia Gorge Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05359039%
Employer's proportionate share at MD 0.04270759%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,045,162
Employer's proportionate share of system NPL/(A) at MD \$ 5,756,999

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,810,978
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,367,122

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,241,175
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (163,216)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (40,559)

Employer's Total Pension Expense/(Income) \$ 1,037,400

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 278,411	\$ 0
Changes of assumptions	\$ 1,049,398	\$ 0
Net difference between projected and actual earnings on investments	\$ 59,311	\$ 0
Changes in proportionate share	\$ 58,166	\$ 790,005
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,809	\$ 142,504
Total (prior to post-MD contributions)	\$ 1,461,095	\$ 932,509
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 528,586

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 69,613
2 nd Fiscal Year	532,652
3 rd Fiscal Year	288,971
4 th Fiscal Year	(319,462)
5 th Fiscal Year	(43,188)
Thereafter	0
Total	\$ 528,586

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01368188%
Employer's proportionate share at MD 0.01466998%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,053,968
Employer's proportionate share of system NPL/(A) at MD \$ 1,977,519

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,370,053
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 813,102

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 426,341
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 43,746
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (19,887)

Employer's Total Pension Expense/(Income) \$ 450,200

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 95,634	\$ 0
Changes of assumptions	\$ 360,466	\$ 0
Net difference between projected and actual earnings on investments	\$ 20,373	\$ 0
Changes in proportionate share	\$ 207,117	\$ 34,320
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,617	\$ 78,616
Total (prior to post-MD contributions)	\$ 686,207	\$ 112,936
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 573,271

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 117,767
2 nd Fiscal Year	278,577
3 rd Fiscal Year	204,747
4 th Fiscal Year	(32,082)
5 th Fiscal Year	4,263
Thereafter	0
Total	\$ 573,271

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07679160%
Employer's proportionate share at MD 0.07992328%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,528,202
Employer's proportionate share of system NPL/(A) at MD \$ 10,773,688

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,360,332
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,429,849

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,322,743
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 108,968
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (171,934)

Employer's Total Pension Expense/(Income) \$ 2,259,777

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 521,020	\$ 0
Changes of assumptions	\$ 1,963,851	\$ 0
Net difference between projected and actual earnings on investments	\$ 110,994	\$ 0
Changes in proportionate share	\$ 400,730	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 561,384
Total (prior to post-MD contributions)	\$ 2,996,595	\$ 561,384
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,435,211

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 448,654
2 nd Fiscal Year	1,327,126
3 rd Fiscal Year	911,647
4 th Fiscal Year	(264,594)
5 th Fiscal Year	12,378
Thereafter	0
Total	\$ 2,435,211

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2999: Central Oregon Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.24471489%
Employer's proportionate share at MD 0.23260946%

Employer's proportionate share of system NPL/(A) at prior MD \$ 36,737,387
Employer's proportionate share of system NPL/(A) at MD \$ 31,355,843

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 53,436,082
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,892,675

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,760,133
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (157,702)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (137,989)

Employer's Total Pension Expense/(Income) \$ 6,464,442

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,516,382	\$ 0
Changes of assumptions	\$ 5,715,611	\$ 0
Net difference between projected and actual earnings on investments	\$ 323,039	\$ 0
Changes in proportionate share	\$ 140,643	\$ 904,474
Differences between employer contributions and employer's proportionate share of system contributions	\$ 61,562	\$ 342,514
Total (prior to post-MD contributions)	\$ 7,757,237	\$ 1,246,988
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,510,249

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,193,332
2 nd Fiscal Year	3,748,597
3 rd Fiscal Year	2,499,011
4 th Fiscal Year	(923,897)
5 th Fiscal Year	(6,794)
Thereafter	0
Total	\$ 6,510,249

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3003: Baker School District 5J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09313534%
Employer's proportionate share at MD 0.09099255%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,981,777
Employer's proportionate share of system NPL/(A) at MD \$ 12,265,830

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,903,214
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,043,378

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,644,440
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 44,087
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (85,162)

Employer's Total Pension Expense/(Income) \$ 2,603,365

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 593,181	\$ 0
Changes of assumptions	\$ 2,235,842	\$ 0
Net difference between projected and actual earnings on investments	\$ 126,367	\$ 0
Changes in proportionate share	\$ 242,838	\$ 145,131
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 300,228
Total (prior to post-MD contributions)	\$ 3,198,228	\$ 445,359
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,752,869

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 541,403
2 nd Fiscal Year	1,541,306
3 rd Fiscal Year	1,029,532
4 th Fiscal Year	(354,851)
5 th Fiscal Year	(4,521)
Thereafter	0
Total	\$ 2,752,869

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00736950%
Employer's proportionate share at MD 0.00718583%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,106,333
Employer's proportionate share of system NPL/(A) at MD \$ 968,653

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,650,761
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 398,284

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 208,836
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (35,631)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,858

Employer's Total Pension Expense/(Income) \$ 183,063

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 46,844	\$ 0
Changes of assumptions	\$ 176,568	\$ 0
Net difference between projected and actual earnings on investments	\$ 9,979	\$ 0
Changes in proportionate share	\$ 0	\$ 119,328
Differences between employer contributions and employer's proportionate share of system contributions	\$ 40,497	\$ 5,660
Total (prior to post-MD contributions)	\$ 273,888	\$ 124,988
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 148,900

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 20,226
2 nd Fiscal Year	98,340
3 rd Fiscal Year	59,484
4 th Fiscal Year	(30,354)
5 th Fiscal Year	1,204
Thereafter	0
Total	\$ 148,900

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00576741%
Employer's proportionate share at MD 0.00723969%

Employer's proportionate share of system NPL/(A) at prior MD \$ 865,822
Employer's proportionate share of system NPL/(A) at MD **\$ 975,913**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,663,134
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 401,269

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 210,401
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,948
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,183

Employer's Total Pension Expense/(Income) **\$ 231,532**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 47,196	\$ 0
Changes of assumptions	\$ 177,892	\$ 0
Net difference between projected and actual earnings on investments	\$ 10,054	\$ 0
Changes in proportionate share	\$ 109,791	\$ 60,848
Differences between employer contributions and employer's proportionate share of system contributions	\$ 40,801	\$ 1,775
Total (prior to post-MD contributions)	\$ 385,734	\$ 62,623
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 323,111

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	\$ 67,475
2 nd Fiscal Year	145,461
3 rd Fiscal Year	100,981
4 th Fiscal Year	(151)
5 th Fiscal Year	9,344
Thereafter	0
Total	\$ 323,111

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3027: Pine-Eagle School District 61

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.01862472%

Employer's proportionate share at MD 0.01740812%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,796,003

Employer's proportionate share of system NPL/(A) at MD \$ 2,346,621

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,999,071

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 964,867

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 505,918

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (26,149)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 26,230

Employer's Total Pension Expense/(Income) \$ 505,999

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 113,484	\$ 0
Changes of assumptions	\$ 427,747	\$ 0
Net difference between projected and actual earnings on investments	\$ 24,176	\$ 0
Changes in proportionate share	\$ 0	\$ 101,782
Differences between employer contributions and employer's proportionate share of system contributions	\$ 84,776	\$ 0
Total (prior to post-MD contributions)	\$ 650,183	\$ 101,782
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 548,401

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	\$ 111,517
2 nd Fiscal Year	300,759
3 rd Fiscal Year	202,138
4 th Fiscal Year	(65,362)
5 th Fiscal Year	(651)
Thereafter	0
Total	\$ 548,401

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3037: Alesa School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01528724%
Employer's proportionate share at MD 0.01506216%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,294,970
Employer's proportionate share of system NPL/(A) at MD \$ 2,030,385

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,460,147
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 834,839

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 437,739
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (45,662)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,175

Employer's Total Pension Expense/(Income) \$ 408,252

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 98,190	\$ 0
Changes of assumptions	\$ 370,103	\$ 0
Net difference between projected and actual earnings on investments	\$ 20,918	\$ 0
Changes in proportionate share	\$ 0	\$ 153,666
Differences between employer contributions and employer's proportionate share of system contributions	\$ 86,399	\$ 12,177
Total (prior to post-MD contributions)	\$ 575,610	\$ 165,843
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 409,767

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 66,932
2 nd Fiscal Year	233,207
3 rd Fiscal Year	152,850
4 th Fiscal Year	(48,739)
5 th Fiscal Year	5,517
Thereafter	0
Total	\$ 409,767

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.31084737%
Employer's proportionate share at MD	0.30274319%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 46,665,408
Employer's proportionate share of system NPL/(A) at MD	\$ 40,809,896
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 69,547,515
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 16,779,926
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 8,798,371
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (3,152)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (306,769)
Employer's Total Pension Expense/(Income)	\$ 8,488,450

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,973,584	\$ 0
Changes of assumptions	\$ 7,438,916	\$ 0
Net difference between projected and actual earnings on investments	\$ 420,438	\$ 0
Changes in proportionate share	\$ 774,398	\$ 813,299
Differences between employer contributions and employer's proportionate share of system contributions	\$ 59,186	\$ 1,224,531
Total (prior to post-MD contributions)	\$ 10,666,522	\$ 2,037,830
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,628,692

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,628,055
2 nd Fiscal Year	4,943,273
3 rd Fiscal Year	3,302,156
4 th Fiscal Year	(1,221,373)
5 th Fiscal Year	(23,420)
Thereafter	0
Total	\$ 8,628,692

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3043: Philomath School District 17J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06545461%
Employer's proportionate share at MD 0.06199441%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,826,257
Employer's proportionate share of system NPL/(A) at MD \$ 8,356,870

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,241,632
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,436,119

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,801,692
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (112,267)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (26,642)

Employer's Total Pension Expense/(Income) \$ 1,662,783

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 404,142	\$ 0
Changes of assumptions	\$ 1,523,308	\$ 0
Net difference between projected and actual earnings on investments	\$ 86,095	\$ 0
Changes in proportionate share	\$ 0	\$ 398,792
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 92,379
Total (prior to post-MD contributions)	\$ 2,013,545	\$ 491,171
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,522,374

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	\$ 257,941
2 nd Fiscal Year	937,535
3 rd Fiscal Year	609,939
4 th Fiscal Year	(275,325)
5 th Fiscal Year	(7,716)
Thereafter	0
Total	\$ 1,522,374

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3049: Monroe Elementary School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 107

Employer's Total Pension Expense/(Income) \$ 107

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 257	\$ 0
Total (prior to post-MD contributions)	\$ 257	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 257

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 107
2 nd Fiscal Year	107
3 rd Fiscal Year	43
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 257

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3075: West Linn School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.52213225%
Employer's proportionate share at MD	0.49772491%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 78,384,174
Employer's proportionate share of system NPL/(A) at MD	\$ 67,093,506
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 114,339,585
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 27,587,035
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 14,464,961
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (51,397)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (162,241)
Employer's Total Pension Expense/(Income)	\$ 14,251,323

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,244,670	\$ 0
Changes of assumptions	\$ 12,229,949	\$ 0
Net difference between projected and actual earnings on investments	\$ 691,220	\$ 0
Changes in proportionate share	\$ 1,324,760	\$ 1,817,255
Differences between employer contributions and employer's proportionate share of system contributions	\$ 45,535	\$ 637,366
Total (prior to post-MD contributions)	\$ 17,536,134	\$ 2,454,621
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,081,513

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,972,491
2 nd Fiscal Year	8,403,534
3 rd Fiscal Year	5,650,440
4 th Fiscal Year	(1,918,532)
5 th Fiscal Year	(26,419)
Thereafter	0
Total	\$ 15,081,513

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 377	\$ 0
Total (prior to post-MD contributions)	\$ 377	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 377

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in 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
2 nd Fiscal Year	158
3 rd Fiscal Year	61
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 377

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3094: Damascus-Union School District 26

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 144

Employer's Total Pension Expense/(Income) **\$ 144**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and 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	\$ 144
2 nd Fiscal Year	144
3 rd Fiscal Year	60
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 February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 495

Employer's Total Pension Expense/(Income) \$ 495

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,431	\$ 0
Total (prior to post-MD contributions)	\$ 1,431	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,431

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 495
2 nd Fiscal Year	495
3 rd Fiscal Year	361
4 th Fiscal Year	80
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,431

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3109: Boring School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 587

Employer's Total Pension Expense/(Income) **\$ 587**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,733	\$ 0
Total (prior to post-MD contributions)	\$ 1,733	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,733

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 587
2 nd Fiscal Year	587
3 rd Fiscal Year	450
4 th Fiscal Year	109
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,733

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,425

Employer's Total Pension Expense/(Income) \$ 1,425

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,817	\$ 0
Total (prior to post-MD contributions)	\$ 3,817	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,817

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,425
2 nd Fiscal Year	1,402
3 rd Fiscal Year	845
4 th Fiscal Year	145
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,817

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3116: Colton School District 53

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer's proportionate share at prior MD 0.04668957%
Employer's proportionate share at MD 0.04228882%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,009,189
Employer's proportionate share of system NPL/(A) at MD \$ 5,700,549

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,714,776
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,343,912

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,229,004
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (240,644)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 43,375

Employer's Total Pension Expense/(Income) \$ 1,031,735

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 275,681	\$ 0
Changes of assumptions	\$ 1,039,108	\$ 0
Net difference between projected and actual earnings on investments	\$ 58,729	\$ 0
Changes in proportionate share	\$ 18,598	\$ 889,014
Differences between employer contributions and employer's proportionate share of system contributions	\$ 208,489	\$ 35,432
Total (prior to post-MD contributions)	\$ 1,600,605	\$ 924,446
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 676,159

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 73,438
2 nd Fiscal Year	532,963
3 rd Fiscal Year	295,416
4 th Fiscal Year	(221,957)
5 th Fiscal Year	(3,701)
Thereafter	0
Total	\$ 676,159

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3122: Oregon City School District 62

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.44751909%

Employer's proportionate share at MD 0.44020372%

Employer's proportionate share of system NPL/(A) at prior MD \$ 67,183,006

Employer's proportionate share of system NPL/(A) at MD \$ 59,339,628

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 101,125,560

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 24,398,850

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,793,271

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 218,639
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (347,066)

Employer's Total Pension Expense/(Income) \$ 12,664,844

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,869,690	\$ 0
Changes of assumptions	\$ 10,816,556	\$ 0
Net difference between projected and actual earnings on investments	\$ 611,337	\$ 0
Changes in proportionate share	\$ 961,887	\$ 495,468
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,993	\$ 1,304,509
Total (prior to post-MD contributions)	\$ 15,279,463	\$ 1,799,977
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,479,486

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,689,487
2 nd Fiscal Year	7,497,945
3 rd Fiscal Year	4,959,355
4 th Fiscal Year	(1,669,901)
5 th Fiscal Year	2,600
Thereafter	0
Total	\$ 13,479,486

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,469

Employer's Total Pension Expense/(Income) **\$ 1,469**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,330	\$ 0
Total (prior to post-MD contributions)	\$ 4,330	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,330

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,469
2 nd Fiscal Year	1,466
3 rd Fiscal Year	1,126
4 th Fiscal Year	269
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,330

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.03245975%
Employer's proportionate share at MD	0.04708857%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 4,872,962
Employer's proportionate share of system NPL/(A) at MD	\$ 6,347,557
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 10,817,396
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,609,944
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,368,496
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 636,803
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (140,502)
Employer's Total Pension Expense/(Income)	\$ 1,864,797

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 306,971	\$ 0
Changes of assumptions	\$ 1,157,046	\$ 0
Net difference between projected and actual earnings on investments	\$ 65,395	\$ 0
Changes in proportionate share	\$ 2,331,871	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,047	\$ 586,046
Total (prior to post-MD contributions)	\$ 3,880,330	\$ 586,046
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,294,284

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 797,733
2 nd Fiscal Year	1,310,500
3 rd Fiscal Year	1,040,310
4 th Fiscal Year	94,346
5 th Fiscal Year	51,395
Thereafter	0
Total	\$ 3,294,284

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3174: Canby Union High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 234

Employer's Total Pension Expense/(Income) **\$ 234**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 621	\$ 0
Total (prior to post-MD contributions)	\$ 621	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 621

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in 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	234
3 rd Fiscal Year	135
4 th Fiscal Year	18
5 th Fiscal Year	0
Thereafter	0
Total	\$ 621

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3175: Sandy Union High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 467

Employer's Total Pension Expense/(Income) \$ 467

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,316	\$ 0
Total (prior to post-MD contributions)	\$ 1,316	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,316

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 467
2 nd Fiscal Year	453
3 rd Fiscal Year	321
4 th Fiscal Year	75
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,316

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 823	\$ 0
Total (prior to post-MD contributions)	\$ 823	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 823

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 342
2 nd Fiscal Year	342
3 rd Fiscal Year	139
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 823

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3179: Clatsop County School District 1C

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04543070%
Employer's proportionate share at MD 0.05138608%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,820,203
Employer's proportionate share of system NPL/(A) at MD \$ 6,926,863

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,804,639
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,848,139

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,493,391
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 620,930
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (172,514)

Employer's Total Pension Expense/(Income) \$ 1,941,807

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 334,986	\$ 0
Changes of assumptions	\$ 1,262,644	\$ 0
Net difference between projected and actual earnings on investments	\$ 71,363	\$ 0
Changes in proportionate share	\$ 2,127,439	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,747	\$ 695,775
Total (prior to post-MD contributions)	\$ 3,811,179	\$ 695,775
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,115,404

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 777,358
2 nd Fiscal Year	1,336,664
3 rd Fiscal Year	1,032,903
4 th Fiscal Year	(40,162)
5 th Fiscal Year	8,640
Thereafter	0
Total	\$ 3,115,404

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3186: Jewell School District 8

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02838376%
Employer's proportionate share at MD 0.02328885%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,261,061
Employer's proportionate share of system NPL/(A) at MD \$ 3,139,346

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,350,018
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,290,814

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 676,824
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (123,204)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,229

Employer's Total Pension Expense/(Income) \$ 572,849

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 151,820	\$ 0
Changes of assumptions	\$ 572,247	\$ 0
Net difference between projected and actual earnings on investments	\$ 32,343	\$ 0
Changes in proportionate share	\$ 51,395	\$ 557,494
Differences between employer contributions and employer's proportionate share of system contributions	\$ 81,951	\$ 13,435
Total (prior to post-MD contributions)	\$ 889,756	\$ 570,929
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 318,827

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 45,106
2 nd Fiscal Year	297,005
3 rd Fiscal Year	152,633
4 th Fiscal Year	(159,998)
5 th Fiscal Year	(15,920)
Thereafter	0
Total	\$ 318,827

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3187: Seaside Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09622785%
Employer's proportionate share at MD 0.09009682%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,446,035
Employer's proportionate share of system NPL/(A) at MD \$ 12,145,085

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,697,443
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,993,731

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,618,408
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (178,838)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (29,746)

Employer's Total Pension Expense/(Income) \$ 2,409,824

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 587,341	\$ 0
Changes of assumptions	\$ 2,213,832	\$ 0
Net difference between projected and actual earnings on investments	\$ 125,123	\$ 0
Changes in proportionate share	\$ 0	\$ 640,312
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 102,343
Total (prior to post-MD contributions)	\$ 2,926,296	\$ 742,655
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,183,641

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 368,160
2 nd Fiscal Year	1,355,225
3 rd Fiscal Year	884,114
4 th Fiscal Year	(408,744)
5 th Fiscal Year	(15,114)
Thereafter	0
Total	\$ 2,183,641

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05233151%
Employer's proportionate share at MD 0.05349316%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,856,175
Employer's proportionate share of system NPL/(A) at MD \$ 7,210,898

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,288,687
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,964,926

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,554,627
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (69,153)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (25,096)

Employer's Total Pension Expense/(Income) \$ 1,460,378

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 348,722	\$ 0
Changes of assumptions	\$ 1,314,418	\$ 0
Net difference between projected and actual earnings on investments	\$ 74,289	\$ 0
Changes in proportionate share	\$ 82,074	\$ 293,253
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,525	\$ 75,150
Total (prior to post-MD contributions)	\$ 1,826,028	\$ 368,403
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,457,625

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 248,181
2 nd Fiscal Year	836,458
3 rd Fiscal Year	546,194
4 th Fiscal Year	(186,689)
5 th Fiscal Year	13,481
Thereafter	0
Total	\$ 1,457,625

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer's proportionate share at prior MD 0.04958600%
Employer's proportionate share at MD 0.04548267%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,444,010
Employer's proportionate share of system NPL/(A) at MD \$ 6,131,081

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,448,482
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,520,935

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,321,825
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (174,604)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,225

Employer's Total Pension Expense/(Income) \$ 1,163,446

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 296,502	\$ 0
Changes of assumptions	\$ 1,117,587	\$ 0
Net difference between projected and actual earnings on investments	\$ 63,165	\$ 0
Changes in proportionate share	\$ 0	\$ 599,281
Differences between employer contributions and employer's proportionate share of system contributions	\$ 201,256	\$ 60,792
Total (prior to post-MD contributions)	\$ 1,678,510	\$ 660,073
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,018,437

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 132,773
2 nd Fiscal Year	644,083
3 rd Fiscal Year	438,608
4 th Fiscal Year	(194,405)
5 th Fiscal Year	(2,623)
Thereafter	0
Total	\$ 1,018,437

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3241: Coquille School District 8

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06633261%
Employer's proportionate share at MD 0.06295319%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,958,065
Employer's proportionate share of system NPL/(A) at MD \$ 8,486,114

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,461,887
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,489,260

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,829,556
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (262,325)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 113,056

Employer's Total Pension Expense/(Income) \$ 1,680,287

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 410,392	\$ 0
Changes of assumptions	\$ 1,546,867	\$ 0
Net difference between projected and actual earnings on investments	\$ 87,427	\$ 0
Changes in proportionate share	\$ 0	\$ 904,450
Differences between employer contributions and employer's proportionate share of system contributions	\$ 427,609	\$ 36,661
Total (prior to post-MD contributions)	\$ 2,472,295	\$ 941,111
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,531,184

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 253,719
2 nd Fiscal Year	929,676
3 rd Fiscal Year	576,425
4 th Fiscal Year	(242,259)
5 th Fiscal Year	13,624
Thereafter	0
Total	\$ 1,531,184

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3242: Coos Bay School District 9

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.16484579%
Employer's proportionate share at MD 0.15478485%

Employer's proportionate share of system NPL/(A) at prior MD \$ 24,747,181
Employer's proportionate share of system NPL/(A) at MD \$ 20,865,056

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 35,557,866
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,579,147

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,498,382
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (334,471)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 74,346

Employer's Total Pension Expense/(Income) \$ 4,238,257

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,009,043	\$ 0
Changes of assumptions	\$ 3,803,328	\$ 0
Net difference between projected and actual earnings on investments	\$ 214,959	\$ 0
Changes in proportionate share	\$ 0	\$ 1,256,349
Differences between employer contributions and employer's proportionate share of system contributions	\$ 201,802	\$ 0
Total (prior to post-MD contributions)	\$ 5,229,132	\$ 1,256,349
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,972,783

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 730,713
2 nd Fiscal Year	2,408,842
3 rd Fiscal Year	1,520,861
4 th Fiscal Year	(676,788)
5 th Fiscal Year	(10,845)
Thereafter	0
Total	\$ 3,972,783

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3245: North Bend Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.11646646%
Employer's proportionate share at MD 0.11554500%

Employer's proportionate share of system NPL/(A) at prior MD \$ 17,484,320
Employer's proportionate share of system NPL/(A) at MD \$ 15,575,510

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 26,543,512
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,404,228

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,357,987
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 101,207
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (84,580)

Employer's Total Pension Expense/(Income) \$ 3,374,614

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 753,238	\$ 0
Changes of assumptions	\$ 2,839,138	\$ 0
Net difference between projected and actual earnings on investments	\$ 160,464	\$ 0
Changes in proportionate share	\$ 361,176	\$ 62,411
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,959	\$ 335,099
Total (prior to post-MD contributions)	\$ 4,134,975	\$ 397,510
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,737,465

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 756,275
2 nd Fiscal Year	2,014,471
3 rd Fiscal Year	1,363,991
4 th Fiscal Year	(403,154)
5 th Fiscal Year	5,882
Thereafter	0
Total	\$ 3,737,465

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3252: Powers School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01274848%
Employer's proportionate share at MD 0.00977201%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,913,843
Employer's proportionate share of system NPL/(A) at MD \$ 1,317,271

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,244,870
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 541,626

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 283,996
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (86,948)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,900

Employer's Total Pension Expense/(Income) \$ 208,948

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 63,704	\$ 0
Changes of assumptions	\$ 240,115	\$ 0
Net difference between projected and actual earnings on investments	\$ 13,571	\$ 0
Changes in proportionate share	\$ 0	\$ 329,685
Differences between employer contributions and employer's proportionate share of system contributions	\$ 68,811	\$ 10,102
Total (prior to post-MD contributions)	\$ 386,201	\$ 339,787
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 46,414

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	\$ (12,494)
2 nd Fiscal Year	95,627
3 rd Fiscal Year	46,676
4 th Fiscal Year	(74,928)
5 th Fiscal Year	(8,468)
Thereafter	0
Total	\$ 46,414

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05768874%
Employer's proportionate share at MD 0.05928220%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,660,419
Employer's proportionate share of system NPL/(A) at MD \$ 7,991,263

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,618,571
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,285,791

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,722,869
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (52,628)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 37,996

Employer's Total Pension Expense/(Income) \$ 1,708,237

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 386,461	\$ 0
Changes of assumptions	\$ 1,456,665	\$ 0
Net difference between projected and actual earnings on investments	\$ 82,329	\$ 0
Changes in proportionate share	\$ 138,519	\$ 298,569
Differences between employer contributions and employer's proportionate share of system contributions	\$ 131,614	\$ 30,456
Total (prior to post-MD contributions)	\$ 2,195,588	\$ 329,025
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,866,563

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 364,856
2 nd Fiscal Year	1,008,098
3 rd Fiscal Year	661,806
4 th Fiscal Year	(185,872)
5 th Fiscal Year	17,675
Thereafter	0
Total	\$ 1,866,563

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.05313217%
Employer's proportionate share at MD	0.04501506%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 7,976,372
Employer's proportionate share of system NPL/(A) at MD	\$ 6,068,047
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 10,341,060
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,495,017
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,308,235
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (333,774)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 32,592
Employer's Total Pension Expense/(Income)	\$ 1,007,053

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 293,453	\$ 0
Changes of assumptions	\$ 1,106,097	\$ 0
Net difference between projected and actual earnings on investments	\$ 62,515	\$ 0
Changes in proportionate share	\$ 0	\$ 1,199,755
Differences between employer contributions and employer's proportionate share of system contributions	\$ 258,318	\$ 61,750
Total (prior to post-MD contributions)	\$ 1,720,383	\$ 1,261,505
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 458,878

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	\$ (13,023)
2 nd Fiscal Year	487,885
3 rd Fiscal Year	274,639
4 th Fiscal Year	(273,821)
5 th Fiscal Year	(16,801)
Thereafter	0
Total	\$ 458,878

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.08531263%

Employer's proportionate share at MD 0.09111596%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,807,407

Employer's proportionate share of system NPL/(A) at MD \$ 12,282,466

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,931,564

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,050,218

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,648,027

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 515,751
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (398,992)

Employer's Total Pension Expense/(Income) \$ 2,764,786

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 593,985	\$ 0
Changes of assumptions	\$ 2,238,874	\$ 0
Net difference between projected and actual earnings on investments	\$ 126,538	\$ 0
Changes in proportionate share	\$ 1,716,061	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,466	\$ 1,425,416
Total (prior to post-MD contributions)	\$ 4,680,924	\$ 1,425,416
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,255,508

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 700,027
2 nd Fiscal Year	1,694,976
3 rd Fiscal Year	1,181,307
4 th Fiscal Year	(313,964)
5 th Fiscal Year	(6,839)
Thereafter	0
Total	\$ 3,255,508

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02561757%
Employer's proportionate share at MD 0.02444627%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,845,792
Employer's proportionate share of system NPL/(A) at MD \$ 3,295,366

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,615,906
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,354,966

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 710,461
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (41,498)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,773

Employer's Total Pension Expense/(Income) \$ 687,736

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 159,365	\$ 0
Changes of assumptions	\$ 600,687	\$ 0
Net difference between projected and actual earnings on investments	\$ 33,950	\$ 0
Changes in proportionate share	\$ 33,684	\$ 159,148
Differences between employer contributions and employer's proportionate share of system contributions	\$ 89,265	\$ 10,524
Total (prior to post-MD contributions)	\$ 916,951	\$ 169,672
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 747,279

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 133,765
2 nd Fiscal Year	403,703
3 rd Fiscal Year	287,169
4 th Fiscal Year	(79,807)
5 th Fiscal Year	2,449
Thereafter	0
Total	\$ 747,279

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3277: Curry County School District 3C

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 445

Employer's Total Pension Expense/(Income) \$ 445

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,229	\$ 0
Total (prior to post-MD contributions)	\$ 1,229	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,229

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 445
2 nd Fiscal Year	445
3 rd Fiscal Year	283
4 th Fiscal Year	56
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,229

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 193

Employer's Total Pension Expense/(Income) \$ 193

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 465	\$ 0
Total (prior to post-MD contributions)	\$ 465	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 465

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 193
2 nd Fiscal Year	193
3 rd Fiscal Year	79
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 465

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 194

Employer's Total Pension Expense/(Income) \$ 194

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 468	\$ 0
Total (prior to post-MD contributions)	\$ 468	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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	\$ 194
2 nd Fiscal Year	194
3 rd Fiscal Year	80
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 468

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3283: Brookings-Harbor School District 17C

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.05453839%
Employer's proportionate share at MD	0.06134108%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 8,187,479
Employer's proportionate share of system NPL/(A) at MD	\$ 8,268,801
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 14,091,546
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 3,399,907
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,782,704
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 243,648
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (194,952)
Employer's Total Pension Expense/(Income)	\$ 1,831,400

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 399,883	\$ 0
Changes of assumptions	\$ 1,507,255	\$ 0
Net difference between projected and actual earnings on investments	\$ 85,188	\$ 0
Changes in proportionate share	\$ 902,040	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 701,559
Total (prior to post-MD contributions)	\$ 2,894,366	\$ 701,559
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,192,807

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 441,364
2 nd Fiscal Year	1,116,314
3 rd Fiscal Year	785,295
4 th Fiscal Year	(165,776)
5 th Fiscal Year	15,610
Thereafter	0
Total	\$ 2,192,807

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03796608%
Employer's proportionate share at MD 0.03007642%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,699,590
Employer's proportionate share of system NPL/(A) at MD \$ 4,054,313

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,909,289
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,667,024

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 874,086
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (191,963)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 37,472

Employer's Total Pension Expense/(Income) \$ 719,595

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 196,068	\$ 0
Changes of assumptions	\$ 739,029	\$ 0
Net difference between projected and actual earnings on investments	\$ 41,769	\$ 0
Changes in proportionate share	\$ 0	\$ 734,077
Differences between employer contributions and employer's proportionate share of system contributions	\$ 161,199	\$ 5,160
Total (prior to post-MD contributions)	\$ 1,138,065	\$ 739,237
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 398,828

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 38,040
2 nd Fiscal Year	368,201
3 rd Fiscal Year	215,979
4 th Fiscal Year	(200,658)
5 th Fiscal Year	(22,734)
Thereafter	0
Total	\$ 398,828

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3291: Bend-La Pine Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.95112141%

Employer's proportionate share at MD 0.94035783%

Employer's proportionate share of system NPL/(A) at prior MD \$ 142,785,408

Employer's proportionate share of system NPL/(A) at MD \$ 126,760,591

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 216,023,192

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 52,120,527

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 27,328,830

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 156,748
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (404,119)

Employer's Total Pension Expense/(Income) \$ 27,081,459

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,130,196	\$ 0
Changes of assumptions	\$ 23,106,194	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,305,931	\$ 0
Changes in proportionate share	\$ 852,217	\$ 729,014
Differences between employer contributions and employer's proportionate share of system contributions	\$ 206,208	\$ 1,837,857
Total (prior to post-MD contributions)	\$ 31,600,746	\$ 2,566,871
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 29,033,875

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,772,222
2 nd Fiscal Year	16,003,109
3 rd Fiscal Year	10,593,710
4 th Fiscal Year	(3,404,221)
5 th Fiscal Year	69,055
Thereafter	0
Total	\$ 29,033,875

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3296: Sisters School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03886288%
Employer's proportionate share at MD 0.04244179%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,834,221
Employer's proportionate share of system NPL/(A) at MD \$ 5,721,169

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,749,917
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,352,390

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,233,450
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 115,113
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (110,484)

Employer's Total Pension Expense/(Income) \$ 1,238,079

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 276,678	\$ 0
Changes of assumptions	\$ 1,042,867	\$ 0
Net difference between projected and actual earnings on investments	\$ 58,941	\$ 0
Changes in proportionate share	\$ 446,848	\$ 7,709
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,694	\$ 481,140
Total (prior to post-MD contributions)	\$ 1,858,028	\$ 488,849
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,369,179

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 276,315
2 nd Fiscal Year	738,231
3 rd Fiscal Year	492,621
4 th Fiscal Year	(143,662)
5 th Fiscal Year	5,675
Thereafter	0
Total	\$ 1,369,179

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3307: Oakland School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04416198%
Employer's proportionate share at MD 0.03825422%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,629,739
Employer's proportionate share of system NPL/(A) at MD \$ 5,156,683

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,787,930
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,120,289

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,111,750
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (163,272)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 33,073

Employer's Total Pension Expense/(Income) \$ 981,551

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 249,379	\$ 0
Changes of assumptions	\$ 939,971	\$ 0
Net difference between projected and actual earnings on investments	\$ 53,126	\$ 0
Changes in proportionate share	\$ 0	\$ 630,796
Differences between employer contributions and employer's proportionate share of system contributions	\$ 142,117	\$ 12,974
Total (prior to post-MD contributions)	\$ 1,384,593	\$ 643,770
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 740,823

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 114,681
2 nd Fiscal Year	530,930
3 rd Fiscal Year	317,039
4 th Fiscal Year	(208,679)
5 th Fiscal Year	(13,147)
Thereafter	0
Total	\$ 740,823

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3310: Roseburg Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.22760213%
Employer's proportionate share at MD 0.23755170%

Employer's proportionate share of system NPL/(A) at prior MD \$ 34,168,364
Employer's proportionate share of system NPL/(A) at MD \$ 32,022,059

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 54,571,435
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,166,605

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,903,766
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 206,676
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (317,328)

Employer's Total Pension Expense/(Income) \$ 6,793,114

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,548,600	\$ 0
Changes of assumptions	\$ 5,837,050	\$ 0
Net difference between projected and actual earnings on investments	\$ 329,902	\$ 0
Changes in proportionate share	\$ 837,245	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 76,387	\$ 1,391,560
Total (prior to post-MD contributions)	\$ 8,629,184	\$ 1,391,560
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,237,624

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,410,008
2 nd Fiscal Year	3,988,443
3 rd Fiscal Year	2,638,701
4 th Fiscal Year	(831,692)
5 th Fiscal Year	32,164
Thereafter	0
Total	\$ 7,237,624

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03528050%
Employer's proportionate share at MD 0.03451999%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,296,422
Employer's proportionate share of system NPL/(A) at MD \$ 4,653,308

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,930,086
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,913,314

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,003,225
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (27,390)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,665)

Employer's Total Pension Expense/(Income) \$ 971,170

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 225,036	\$ 0
Changes of assumptions	\$ 848,215	\$ 0
Net difference between projected and actual earnings on investments	\$ 47,940	\$ 0
Changes in proportionate share	\$ 0	\$ 95,545
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,802	\$ 65,820
Total (prior to post-MD contributions)	\$ 1,142,993	\$ 161,365
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 981,628

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 188,921
2 nd Fiscal Year	562,418
3 rd Fiscal Year	365,728
4 th Fiscal Year	(135,856)
5 th Fiscal Year	417
Thereafter	0
Total	\$ 981,628

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3318: Days Creek School District 15

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01688762%
Employer's proportionate share at MD 0.01527797%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,535,224
Employer's proportionate share of system NPL/(A) at MD \$ 2,059,476

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,509,723
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 846,801

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 444,011
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (114,705)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,053

Employer's Total Pension Expense/(Income) \$ 340,359

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 99,597	\$ 0
Changes of assumptions	\$ 375,406	\$ 0
Net difference between projected and actual earnings on investments	\$ 21,217	\$ 0
Changes in proportionate share	\$ 0	\$ 379,256
Differences between employer contributions and employer's proportionate share of system contributions	\$ 76,158	\$ 19,161
Total (prior to post-MD contributions)	\$ 572,378	\$ 398,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 173,961

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,852)
2 nd Fiscal Year	161,655
3 rd Fiscal Year	97,310
4 th Fiscal Year	(78,220)
5 th Fiscal Year	(931)
Thereafter	0
Total	\$ 173,961

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.00736832%

Employer's proportionate share at MD 0.01800157%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,106,156

Employer's proportionate share of system NPL/(A) at MD \$ 2,426,618

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,135,401

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 997,760

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 523,165

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 259,733

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (47,270)

Employer's Total Pension Expense/(Income) \$ 735,628

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 117,352	\$ 0
Changes of assumptions	\$ 442,329	\$ 0
Net difference between projected and actual earnings on investments	\$ 25,000	\$ 0
Changes in proportionate share	\$ 1,024,608	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,485	\$ 194,132
Total (prior to post-MD contributions)	\$ 1,611,774	\$ 194,132
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,417,642

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 327,698
2 nd Fiscal Year	524,538
3 rd Fiscal Year	422,849
4 th Fiscal Year	99,142
5 th Fiscal Year	43,415
Thereafter	0
Total	\$ 1,417,642

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3320: Camas Valley School District 21

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01628858%
Employer's proportionate share at MD 0.01548591%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,445,294
Employer's proportionate share of system NPL/(A) at MD \$ 2,087,507

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,557,492
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 858,326

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 450,054
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,923)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 36,780

Employer's Total Pension Expense/(Income) \$ 462,911

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 100,953	\$ 0
Changes of assumptions	\$ 380,515	\$ 0
Net difference between projected and actual earnings on investments	\$ 21,506	\$ 0
Changes in proportionate share	\$ 0	\$ 91,268
Differences between employer contributions and employer's proportionate share of system contributions	\$ 118,263	\$ 0
Total (prior to post-MD contributions)	\$ 621,237	\$ 91,268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 529,969

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 111,988
2 nd Fiscal Year	278,343
3 rd Fiscal Year	184,633
4 th Fiscal Year	(48,280)
5 th Fiscal Year	3,285
Thereafter	0
Total	\$ 529,969

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02809520%
Employer's proportionate share at MD 0.02505237%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,217,742
Employer's proportionate share of system NPL/(A) at MD \$ 3,377,069

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,755,142
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,388,559

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 728,076
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (118,978)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,267

Employer's Total Pension Expense/(Income) \$ 616,365

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 163,316	\$ 0
Changes of assumptions	\$ 615,579	\$ 0
Net difference between projected and actual earnings on investments	\$ 34,792	\$ 0
Changes in proportionate share	\$ 0	\$ 425,003
Differences between employer contributions and employer's proportionate share of system contributions	\$ 91,461	\$ 28,587
Total (prior to post-MD contributions)	\$ 905,148	\$ 453,590
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 451,558

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 48,659
2 nd Fiscal Year	328,217
3 rd Fiscal Year	207,892
4 th Fiscal Year	(127,636)
5 th Fiscal Year	(5,573)
Thereafter	0
Total	\$ 451,558

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3324: Yoncalla School District 32

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02572618%
Employer's proportionate share at MD 0.02101200%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,862,097
Employer's proportionate share of system NPL/(A) at MD \$ 2,832,426

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,826,970
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,164,617

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 610,654
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (69,901)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,450

Employer's Total Pension Expense/(Income) \$ 561,203

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 136,977	\$ 0
Changes of assumptions	\$ 516,301	\$ 0
Net difference between projected and actual earnings on investments	\$ 29,181	\$ 0
Changes in proportionate share	\$ 33,229	\$ 333,013
Differences between employer contributions and employer's proportionate share of system contributions	\$ 62,627	\$ 0
Total (prior to post-MD contributions)	\$ 778,315	\$ 333,013
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 445,302

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 85,055
2 nd Fiscal Year	312,905
3 rd Fiscal Year	193,148
4 th Fiscal Year	(129,750)
5 th Fiscal Year	(16,056)
Thereafter	0
Total	\$ 445,302

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01880114%
Employer's proportionate share at MD 0.01720115%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,822,488
Employer's proportionate share of system NPL/(A) at MD \$ 2,318,722

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,951,525
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 953,396

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 499,903
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (44,126)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,788

Employer's Total Pension Expense/(Income) \$ 475,565

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 112,134	\$ 0
Changes of assumptions	\$ 422,662	\$ 0
Net difference between projected and actual earnings on investments	\$ 23,888	\$ 0
Changes in proportionate share	\$ 0	\$ 164,896
Differences between employer contributions and employer's proportionate share of system contributions	\$ 75,555	\$ 0
Total (prior to post-MD contributions)	\$ 634,239	\$ 164,896
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 469,343

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 85,773
2 nd Fiscal Year	273,688
3 rd Fiscal Year	180,522
4 th Fiscal Year	(69,933)
5 th Fiscal Year	(706)
Thereafter	0
Total	\$ 469,343

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 173

Employer's Total Pension Expense/(Income) **\$ 173**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 413	\$ 0
Total (prior to post-MD contributions)	\$ 413	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 413

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 173
2 nd Fiscal Year	173
3 rd Fiscal Year	67
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 413

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3335: Riddle School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02907038%
Employer's proportionate share at MD 0.02922692%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,364,139
Employer's proportionate share of system NPL/(A) at MD \$ 3,939,800

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,714,138
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,619,939

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 849,397
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (58,481)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 40,253

Employer's Total Pension Expense/(Income) \$ 831,169

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 190,530	\$ 0
Changes of assumptions	\$ 718,155	\$ 0
Net difference between projected and actual earnings on investments	\$ 40,589	\$ 0
Changes in proportionate share	\$ 10,602	\$ 195,585
Differences between employer contributions and employer's proportionate share of system contributions	\$ 145,328	\$ 0
Total (prior to post-MD contributions)	\$ 1,105,204	\$ 195,585
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 909,619

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 168,865
2 nd Fiscal Year	487,264
3 rd Fiscal Year	324,947
4 th Fiscal Year	(83,338)
5 th Fiscal Year	11,883
Thereafter	0
Total	\$ 909,619

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3338: Glendale 77

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02430314%
Employer's proportionate share at MD 0.02317784%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,648,466
Employer's proportionate share of system NPL/(A) at MD \$ 3,124,382

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,324,517
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,284,661

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 673,598
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (134,125)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,913

Employer's Total Pension Expense/(Income) \$ 548,386

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 151,096	\$ 0
Changes of assumptions	\$ 569,519	\$ 0
Net difference between projected and actual earnings on investments	\$ 32,188	\$ 0
Changes in proportionate share	\$ 0	\$ 439,522
Differences between employer contributions and employer's proportionate share of system contributions	\$ 90,975	\$ 30,655
Total (prior to post-MD contributions)	\$ 843,778	\$ 470,177
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 373,601

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 23,158
2 nd Fiscal Year	279,064
3 rd Fiscal Year	171,705
4 th Fiscal Year	(103,417)
5 th Fiscal Year	3,092
Thereafter	0
Total	\$ 373,601

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3349: Winston-Dillard Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00108279%
Employer's proportionate share at MD 0.01022929%

Employer's proportionate share of system NPL/(A) at prior MD \$ 162,552
Employer's proportionate share of system NPL/(A) at MD \$ 1,378,912

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,349,918
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 566,971

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 297,285
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 157,623
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (21,726)

Employer's Total Pension Expense/(Income) \$ 433,182

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 66,685	\$ 0
Changes of assumptions	\$ 251,351	\$ 0
Net difference between projected and actual earnings on investments	\$ 14,206	\$ 0
Changes in proportionate share	\$ 664,226	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 91,423
Total (prior to post-MD contributions)	\$ 996,468	\$ 91,423
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 905,045

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 201,379
2 nd Fiscal Year	313,232
3 rd Fiscal Year	255,802
4 th Fiscal Year	95,293
5 th Fiscal Year	39,340
Thereafter	0
Total	\$ 905,045

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03754066%
Employer's proportionate share at MD 0.04620417%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,635,725
Employer's proportionate share of system NPL/(A) at MD \$ 6,228,340

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,614,228
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,560,925

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,342,793
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 214,729
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (161,863)

Employer's Total Pension Expense/(Income) \$ 1,395,659

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 301,205	\$ 0
Changes of assumptions	\$ 1,135,315	\$ 0
Net difference between projected and actual earnings on investments	\$ 64,166	\$ 0
Changes in proportionate share	\$ 838,424	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,207	\$ 617,150
Total (prior to post-MD contributions)	\$ 2,345,317	\$ 617,150
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,728,167

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 348,637
2 nd Fiscal Year	852,312
3 rd Fiscal Year	598,760
4 th Fiscal Year	(94,944)
5 th Fiscal Year	23,403
Thereafter	0
Total	\$ 1,728,167

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3361: Arlington Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01652657%
Employer's proportionate share at MD 0.01420667%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,481,022
Employer's proportionate share of system NPL/(A) at MD \$ 1,915,064

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,263,620
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 787,423

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 412,877
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (92,335)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,943

Employer's Total Pension Expense/(Income) \$ 332,485

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 92,613	\$ 0
Changes of assumptions	\$ 349,082	\$ 0
Net difference between projected and actual earnings on investments	\$ 19,730	\$ 0
Changes in proportionate share	\$ 0	\$ 340,598
Differences between employer contributions and employer's proportionate share of system contributions	\$ 71,869	\$ 17,535
Total (prior to post-MD contributions)	\$ 533,294	\$ 358,133
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 175,161

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	\$ 10,550
2 nd Fiscal Year	165,172
3 rd Fiscal Year	89,147
4 th Fiscal Year	(84,998)
5 th Fiscal Year	(4,711)
Thereafter	0
Total	\$ 175,161

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3364: Condon Admin School District 25J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01303610%
Employer's proportionate share at MD 0.00938501%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,957,021
Employer's proportionate share of system NPL/(A) at MD \$ 1,265,103

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,155,966
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 520,176

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 272,749
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (97,440)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,896

Employer's Total Pension Expense/(Income) \$ 191,205

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 61,181	\$ 0
Changes of assumptions	\$ 230,606	\$ 0
Net difference between projected and actual earnings on investments	\$ 13,034	\$ 0
Changes in proportionate share	\$ 593	\$ 379,877
Differences between employer contributions and employer's proportionate share of system contributions	\$ 61,663	\$ 9,475
Total (prior to post-MD contributions)	\$ 367,077	\$ 389,352
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (22,275)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (21,467)
2 nd Fiscal Year	78,118
3 rd Fiscal Year	23,097
4 th Fiscal Year	(89,363)
5 th Fiscal Year	(12,662)
Thereafter	0
Total	\$ -22,275

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3370: Prairie City School District 4

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01466061%
Employer's proportionate share at MD 0.01442352%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,200,898
Employer's proportionate share of system NPL/(A) at MD \$ 1,944,296

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,313,435
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 799,442

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 419,179
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (26,288)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,228

Employer's Total Pension Expense/(Income) \$ 394,119

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 94,027	\$ 0
Changes of assumptions	\$ 354,410	\$ 0
Net difference between projected and actual earnings on investments	\$ 20,031	\$ 0
Changes in proportionate share	\$ 0	\$ 87,680
Differences between employer contributions and employer's proportionate share of system contributions	\$ 38,672	\$ 19,560
Total (prior to post-MD contributions)	\$ 507,140	\$ 107,240
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 399,900

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 67,271
2 nd Fiscal Year	227,142
3 rd Fiscal Year	153,996
4 th Fiscal Year	(50,804)
5 th Fiscal Year	2,296
Thereafter	0
Total	\$ 399,900

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3372: Monument School District 8

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00847127%
Employer's proportionate share at MD 0.00759245%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,271,734
Employer's proportionate share of system NPL/(A) at MD \$ 1,023,465

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,744,171
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 420,821

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 220,653
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (31,808)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,249

Employer's Total Pension Expense/(Income) \$ 201,094

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 49,495	\$ 0
Changes of assumptions	\$ 186,559	\$ 0
Net difference between projected and actual earnings on investments	\$ 10,544	\$ 0
Changes in proportionate share	\$ 6,106	\$ 127,206
Differences between employer contributions and employer's proportionate share of system contributions	\$ 45,752	\$ 5,840
Total (prior to post-MD contributions)	\$ 298,456	\$ 133,046
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 165,410

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 29,043
2 nd Fiscal Year	109,993
3 rd Fiscal Year	64,197
4 th Fiscal Year	(37,009)
5 th Fiscal Year	(814)
Thereafter	0
Total	\$ 165,410

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3375: Dayville School District 16J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00961728%
Employer's proportionate share at MD 0.00819378%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,443,777
Employer's proportionate share of system NPL/(A) at MD \$ 1,104,525

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,882,312
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 454,151

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 238,129
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (19,263)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,204

Employer's Total Pension Expense/(Income) \$ 227,070

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 53,415	\$ 0
Changes of assumptions	\$ 201,335	\$ 0
Net difference between projected and actual earnings on investments	\$ 11,379	\$ 0
Changes in proportionate share	\$ 18,487	\$ 102,276
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,409	\$ 2,424
Total (prior to post-MD contributions)	\$ 319,025	\$ 104,700
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 214,325

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 41,393
2 nd Fiscal Year	130,733
3 rd Fiscal Year	86,414
4 th Fiscal Year	(40,651)
5 th Fiscal Year	(3,563)
Thereafter	0
Total	\$ 214,325

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3376: Long Creek Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00538459%
Employer's proportionate share at MD 0.00521581%

Employer's proportionate share of system NPL/(A) at prior MD \$ 808,352
Employer's proportionate share of system NPL/(A) at MD \$ 703,093

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,198,199
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 289,093

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 151,583
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,394)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,620

Employer's Total Pension Expense/(Income) \$ 158,809

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 34,002	\$ 0
Changes of assumptions	\$ 128,161	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,244	\$ 0
Changes in proportionate share	\$ 16,956	\$ 43,774
Differences between employer contributions and employer's proportionate share of system contributions	\$ 50,473	\$ 3,960
Total (prior to post-MD contributions)	\$ 236,836	\$ 47,734
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 189,102

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 40,614
2 nd Fiscal Year	96,577
3 rd Fiscal Year	62,433
4 th Fiscal Year	(13,144)
5 th Fiscal Year	2,621
Thereafter	0
Total	\$ 189,102

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3392: Burns-Slater School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 185

Employer's Total Pension Expense/(Income) **\$ 185**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 426	\$ 0
Total (prior to post-MD contributions)	\$ 426	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 426

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 185
2 nd Fiscal Year	175
3 rd Fiscal Year	66
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 426

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3394: Crane Elementary School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00386248%
Employer's proportionate share at MD 0.00377761%

Employer's proportionate share of system NPL/(A) at prior MD \$ 579,848
Employer's proportionate share of system NPL/(A) at MD \$ 509,223

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 867,809
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 209,379

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 109,786
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,466)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,814

Employer's Total Pension Expense/(Income) \$ 107,134

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,626	\$ 0
Changes of assumptions	\$ 92,822	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,246	\$ 0
Changes in proportionate share	\$ 26,115	\$ 37,049
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,030	\$ 2,528
Total (prior to post-MD contributions)	\$ 165,839	\$ 39,577
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 126,262

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 21,530
2 nd Fiscal Year	63,467
3 rd Fiscal Year	49,589
4 th Fiscal Year	(9,094)
5 th Fiscal Year	771
Thereafter	0
Total	\$ 126,262

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3395: Pine Creek School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00051516%
Employer's proportionate share at MD 0.00046977%

Employer's proportionate share of system NPL/(A) at prior MD \$ 77,337
Employer's proportionate share of system NPL/(A) at MD \$ 63,325

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 107,918
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 26,038

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,653
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,451)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 710

Employer's Total Pension Expense/(Income) \$ 12,912

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,062	\$ 0
Changes of assumptions	\$ 11,543	\$ 0
Net difference between projected and actual earnings on investments	\$ 652	\$ 0
Changes in proportionate share	\$ 523	\$ 6,220
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,514	\$ 0
Total (prior to post-MD contributions)	\$ 18,294	\$ 6,220
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,074

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,266
2 nd Fiscal Year	7,380
3 rd Fiscal Year	4,487
4 th Fiscal Year	(2,059)
5 th Fiscal Year	2
Thereafter	0
Total	\$ 12,074

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3396: Diamond School District 7

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00185910%
Employer's proportionate share at MD 0.00168636%

Employer's proportionate share of system NPL/(A) at prior MD \$ 279,094
Employer's proportionate share of system NPL/(A) at MD \$ 227,322

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 387,398
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 93,469

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 49,009
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,540)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,834)

Employer's Total Pension Expense/(Income) \$ 30,635

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,993	\$ 0
Changes of assumptions	\$ 41,437	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,342	\$ 0
Changes in proportionate share	\$ 5,506	\$ 58,272
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,467	\$ 18,272
Total (prior to post-MD contributions)	\$ 64,745	\$ 76,544
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,799)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,579)
2 nd Fiscal Year	10,808
3 rd Fiscal Year	1,250
4 th Fiscal Year	(14,906)
5 th Fiscal Year	(1,372)
Thereafter	0
Total	\$ -11,799

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3397: Suntex School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00193142%
Employer's proportionate share at MD 0.00161834%

Employer's proportionate share of system NPL/(A) at prior MD \$ 289,951
Employer's proportionate share of system NPL/(A) at MD \$ 218,153

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 371,772
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 89,699

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 47,032
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,489)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,221

Employer's Total Pension Expense/(Income) \$ 43,764

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,550	\$ 0
Changes of assumptions	\$ 39,765	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,247	\$ 0
Changes in proportionate share	\$ 3,401	\$ 22,616
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,725	\$ 68
Total (prior to post-MD contributions)	\$ 60,688	\$ 22,684
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 38,004

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,092
2 nd Fiscal Year	24,744
3 rd Fiscal Year	15,964
4 th Fiscal Year	(8,876)
5 th Fiscal Year	(918)
Thereafter	0
Total	\$ 38,004

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3398: Drewsey School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,809)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,042)

Employer's Total Pension Expense/(Income) \$ (12,851)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 25,942
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,939	\$ 7,306
Total (prior to post-MD contributions)	\$ 9,939	\$ 33,248
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (23,309)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (12,851)
2 nd Fiscal Year	(11,023)
3 rd Fiscal Year	(1,799)
4 th Fiscal Year	1,883
5 th Fiscal Year	481
Thereafter	0
Total	\$ -23,309

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00191379%
Employer's proportionate share at MD 0.00153570%

Employer's proportionate share of system NPL/(A) at prior MD \$ 287,304
Employer's proportionate share of system NPL/(A) at MD \$ 207,013

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 352,788
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 85,118

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 44,631
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,951)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 635

Employer's Total Pension Expense/(Income) \$ 33,315

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,011	\$ 0
Changes of assumptions	\$ 37,735	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,133	\$ 0
Changes in proportionate share	\$ 2,509	\$ 48,849
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,176	\$ 2,987
Total (prior to post-MD contributions)	\$ 58,564	\$ 51,836
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,728

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,485)
2 nd Fiscal Year	15,069
3 rd Fiscal Year	6,203
4 th Fiscal Year	(11,875)
5 th Fiscal Year	(1,184)
Thereafter	0
Total	\$ 6,728

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.00157987%

Employer's proportionate share at MD 0.00189562%

Employer's proportionate share of system NPL/(A) at prior MD \$ 237,175

Employer's proportionate share of system NPL/(A) at MD \$ 255,530

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 435,470

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 105,067

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 55,091

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,096)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 143

Employer's Total Pension Expense/(Income) \$ 49,138

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,358	\$ 0
Changes of assumptions	\$ 46,579	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,633	\$ 0
Changes in proportionate share	\$ 23,497	\$ 39,432
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,687	\$ 3,460
Total (prior to post-MD contributions)	\$ 89,754	\$ 42,892
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 46,862

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,182
2 nd Fiscal Year	26,692
3 rd Fiscal Year	16,068
4 th Fiscal Year	(4,064)
5 th Fiscal Year	1,983
Thereafter	0
Total	\$ 46,862

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3407: Crane Union High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01187136%
Employer's proportionate share at MD 0.00855953%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,782,167
Employer's proportionate share of system NPL/(A) at MD \$ 1,153,828

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,966,333
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 474,423

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 248,758
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (86,662)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,854)

Employer's Total Pension Expense/(Income) \$ 159,242

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 55,800	\$ 0
Changes of assumptions	\$ 210,322	\$ 0
Net difference between projected and actual earnings on investments	\$ 11,887	\$ 0
Changes in proportionate share	\$ 0	\$ 334,846
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,187	\$ 24,711
Total (prior to post-MD contributions)	\$ 290,196	\$ 359,557
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (69,361)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (34,723)
2 nd Fiscal Year	56,790
3 rd Fiscal Year	11,043
4 th Fiscal Year	(88,797)
5 th Fiscal Year	(13,674)
Thereafter	0
Total	\$ -69,361

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3408: Burns Union High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 499

Employer's Total Pension Expense/(Income) **\$ 499**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,340	\$ 0
Total (prior to post-MD contributions)	\$ 1,340	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,340

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 499
2 nd Fiscal Year	499
3 rd Fiscal Year	295
4 th Fiscal Year	47
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,340

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3409: Hood River County School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.24385860%
Employer's proportionate share at MD	0.24659758%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 36,608,838
Employer's proportionate share of system NPL/(A) at MD	\$ 33,241,447
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 56,649,495
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 13,667,984
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 7,166,658
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (242,352)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (248,774)
Employer's Total Pension Expense/(Income)	\$ 6,675,532

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,607,571	\$ 0
Changes of assumptions	\$ 6,059,323	\$ 0
Net difference between projected and actual earnings on investments	\$ 342,465	\$ 0
Changes in proportionate share	\$ 185,510	\$ 888,795
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,371	\$ 876,879
Total (prior to post-MD contributions)	\$ 8,208,240	\$ 1,765,674
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,442,566

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	\$ 1,087,440
2 nd Fiscal Year	3,780,544
3 rd Fiscal Year	2,481,657
4 th Fiscal Year	(935,855)
5 th Fiscal Year	28,779
Thereafter	0
Total	\$ 6,442,566

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3414: City of Phoenix School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer's proportionate share at prior MD 0.10533443%
Employer's proportionate share at MD 0.11036155%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,813,144
Employer's proportionate share of system NPL/(A) at MD \$ 14,876,779

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 25,352,747
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,116,929

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,207,345
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (110,369)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (108,200)

Employer's Total Pension Expense/(Income) \$ 2,988,776

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 719,447	\$ 0
Changes of assumptions	\$ 2,711,771	\$ 0
Net difference between projected and actual earnings on investments	\$ 153,266	\$ 0
Changes in proportionate share	\$ 340,485	\$ 575,018
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,763	\$ 409,168
Total (prior to post-MD contributions)	\$ 3,955,732	\$ 984,186
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,971,546

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 487,898
2 nd Fiscal Year	1,686,967
3 rd Fiscal Year	1,123,264
4 th Fiscal Year	(360,527)
5 th Fiscal Year	33,944
Thereafter	0
Total	\$ 2,971,546

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.23026013%
Employer's proportionate share at MD 0.21632438%

Employer's proportionate share of system NPL/(A) at prior MD \$ 34,567,392
Employer's proportionate share of system NPL/(A) at MD \$ 29,160,608

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 49,695,001
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,990,053

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,286,854
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (664,623)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 365,393

Employer's Total Pension Expense/(Income) \$ 5,987,624

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,410,219	\$ 0
Changes of assumptions	\$ 5,315,459	\$ 0
Net difference between projected and actual earnings on investments	\$ 300,423	\$ 0
Changes in proportionate share	\$ 0	\$ 2,411,780
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,300,892	\$ 55,326
Total (prior to post-MD contributions)	\$ 8,326,993	\$ 2,467,106
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,859,887

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,085,546
2 nd Fiscal Year	3,464,801
3 rd Fiscal Year	2,173,766
4 th Fiscal Year	(879,817)
5 th Fiscal Year	15,591
Thereafter	0
Total	\$ 5,859,887

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3416: Central Point School District 6

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.32885809%
Employer's proportionate share at MD 0.30187973%

Employer's proportionate share of system NPL/(A) at prior MD \$ 49,369,235
Employer's proportionate share of system NPL/(A) at MD \$ 40,693,502

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 69,349,157
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,732,067

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,773,277
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (886,863)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 390,523

Employer's Total Pension Expense/(Income) \$ 8,276,937

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,967,955	\$ 0
Changes of assumptions	\$ 7,417,699	\$ 0
Net difference between projected and actual earnings on investments	\$ 419,238	\$ 0
Changes in proportionate share	\$ 49,661	\$ 3,419,868
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,511,284	\$ 25,755
Total (prior to post-MD contributions)	\$ 11,365,837	\$ 3,445,623
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,920,214

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,436,109
2 nd Fiscal Year	4,728,033
3 rd Fiscal Year	3,013,707
4 th Fiscal Year	(1,257,903)
5 th Fiscal Year	270
Thereafter	0
Total	\$ 7,920,214

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.28263035%

Employer's proportionate share at MD 0.25803947%

Employer's proportionate share of system NPL/(A) at prior MD \$ 42,429,378

Employer's proportionate share of system NPL/(A) at MD \$ 34,783,818

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 59,277,977

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 14,302,165

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,499,185

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (857,715)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 409,735

Employer's Total Pension Expense/(Income) \$ 7,051,205

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,682,160	\$ 0
Changes of assumptions	\$ 6,340,470	\$ 0
Net difference between projected and actual earnings on investments	\$ 358,355	\$ 0
Changes in proportionate share	\$ 0	\$ 3,155,129
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,457,313	\$ 0
Total (prior to post-MD contributions)	\$ 9,838,298	\$ 3,155,129
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,683,169

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,203,830
2 nd Fiscal Year	4,006,773
3 rd Fiscal Year	2,563,284
4 th Fiscal Year	(1,085,087)
5 th Fiscal Year	(5,631)
Thereafter	0
Total	\$ 6,683,169

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3424: Rogue River School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer's proportionate share at prior MD 0.05562412%
Employer's proportionate share at MD 0.05054947%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,350,472
Employer's proportionate share of system NPL/(A) at MD \$ 6,814,088

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,612,450
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,801,769

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,469,077
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (250,765)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 53,948

Employer's Total Pension Expense/(Income) \$ 1,272,260

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 329,532	\$ 0
Changes of assumptions	\$ 1,242,087	\$ 0
Net difference between projected and actual earnings on investments	\$ 70,201	\$ 0
Changes in proportionate share	\$ 0	\$ 875,547
Differences between employer contributions and employer's proportionate share of system contributions	\$ 302,257	\$ 37,963
Total (prior to post-MD contributions)	\$ 1,944,077	\$ 913,510
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,030,567

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 126,770
2 nd Fiscal Year	686,547
3 rd Fiscal Year	437,031
4 th Fiscal Year	(221,669)
5 th Fiscal Year	1,887
Thereafter	0
Total	\$ 1,030,567

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3432: Prospect School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.01811084%

Employer's proportionate share at MD 0.01732097%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,718,858

Employer's proportionate share of system NPL/(A) at MD \$ 2,334,873

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,979,050

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 960,037

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 503,385

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (70,004)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,392

Employer's Total Pension Expense/(Income) \$ 452,773

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 112,915	\$ 0
Changes of assumptions	\$ 425,606	\$ 0
Net difference between projected and actual earnings on investments	\$ 24,055	\$ 0
Changes in proportionate share	\$ 13,206	\$ 261,614
Differences between employer contributions and employer's proportionate share of system contributions	\$ 75,448	\$ 601
Total (prior to post-MD contributions)	\$ 651,230	\$ 262,215
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 389,015

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 60,266
2 nd Fiscal Year	249,488
3 rd Fiscal Year	148,826
4 th Fiscal Year	(72,697)
5 th Fiscal Year	3,132
Thereafter	0
Total	\$ 389,015

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3439: Butte Falls School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01882263%
Employer's proportionate share at MD 0.01635218%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,825,714
Employer's proportionate share of system NPL/(A) at MD \$ 2,204,280

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,756,496
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 906,340

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 475,230
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (53,080)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,042

Employer's Total Pension Expense/(Income) \$ 438,192

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 106,600	\$ 0
Changes of assumptions	\$ 401,801	\$ 0
Net difference between projected and actual earnings on investments	\$ 22,709	\$ 0
Changes in proportionate share	\$ 7,397	\$ 224,252
Differences between employer contributions and employer's proportionate share of system contributions	\$ 61,171	\$ 3,853
Total (prior to post-MD contributions)	\$ 599,678	\$ 228,105
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 371,573

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 67,639
2 nd Fiscal Year	244,666
3 rd Fiscal Year	148,077
4 th Fiscal Year	(84,090)
5 th Fiscal Year	(4,719)
Thereafter	0
Total	\$ 371,573

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00306492%
Employer's proportionate share at MD 0.00156336%

Employer's proportionate share of system NPL/(A) at prior MD \$ 460,116
Employer's proportionate share of system NPL/(A) at MD \$ 210,742

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 359,142
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 86,651

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 45,435
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (25,433)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,695

Employer's Total Pension Expense/(Income) \$ 21,697

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,192	\$ 0
Changes of assumptions	\$ 38,414	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,171	\$ 0
Changes in proportionate share	\$ 6,990	\$ 117,189
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,613	\$ 5,128
Total (prior to post-MD contributions)	\$ 66,380	\$ 122,317
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (55,937)

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	\$ (13,730)
2 nd Fiscal Year	2,532
3 rd Fiscal Year	(9,104)
4 th Fiscal Year	(29,218)
5 th Fiscal Year	(6,418)
Thereafter	0
Total	\$ -55,937

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3445: Culver School District 4

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05515161%
Employer's proportionate share at MD 0.05457154%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,279,537
Employer's proportionate share of system NPL/(A) at MD \$ 7,356,264

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,536,417
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,024,697

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,585,967
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (25,200)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 69,444

Employer's Total Pension Expense/(Income) \$ 1,630,211

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 355,752	\$ 0
Changes of assumptions	\$ 1,340,916	\$ 0
Net difference between projected and actual earnings on investments	\$ 75,787	\$ 0
Changes in proportionate share	\$ 32,184	\$ 136,552
Differences between employer contributions and employer's proportionate share of system contributions	\$ 218,175	\$ 0
Total (prior to post-MD contributions)	\$ 2,022,814	\$ 136,552
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,886,262

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 393,577
2 nd Fiscal Year	983,004
3 rd Fiscal Year	650,928
4 th Fiscal Year	(158,395)
5 th Fiscal Year	17,147
Thereafter	0
Total	\$ 1,886,262

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3446: Ashwood School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00059411%
Employer's proportionate share at MD 0.00052103%

Employer's proportionate share of system NPL/(A) at prior MD \$ 89,190
Employer's proportionate share of system NPL/(A) at MD **\$ 70,235**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 119,693
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 28,879

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,142
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,287
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,017

Employer's Total Pension Expense/(Income) **\$ 23,446**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,397	\$ 0
Changes of assumptions	\$ 12,803	\$ 0
Net difference between projected and actual earnings on investments	\$ 724	\$ 0
Changes in proportionate share	\$ 24,546	\$ 4,950
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,749	\$ 0
Total (prior to post-MD contributions)	\$ 46,219	\$ 4,950
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 41,269

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,639
2 nd Fiscal Year	17,101
3 rd Fiscal Year	13,088
4 th Fiscal Year	(375)
5 th Fiscal Year	(185)
Thereafter	0
Total	\$ 41,269

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3447: Madras School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.20920767%
Employer's proportionate share at MD 0.19314068%

Employer's proportionate share of system NPL/(A) at prior MD \$ 31,406,929
Employer's proportionate share of system NPL/(A) at MD \$ 26,035,437

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 44,369,138
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,705,067

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,613,085
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (486,753)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (169,411)

Employer's Total Pension Expense/(Income) \$ 4,956,921

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,259,085	\$ 0
Changes of assumptions	\$ 4,745,796	\$ 0
Net difference between projected and actual earnings on investments	\$ 268,226	\$ 0
Changes in proportionate share	\$ 0	\$ 1,797,006
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 380,594
Total (prior to post-MD contributions)	\$ 6,273,107	\$ 2,177,600
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,095,507

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 580,204
2 nd Fiscal Year	2,722,568
3 rd Fiscal Year	1,765,371
4 th Fiscal Year	(931,937)
5 th Fiscal Year	(40,699)
Thereafter	0
Total	\$ 4,095,507

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00335913%
Employer's proportionate share at MD 0.00247203%

Employer's proportionate share of system NPL/(A) at prior MD \$ 504,283
Employer's proportionate share of system NPL/(A) at MD \$ 333,231

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 567,886
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 137,015

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 71,843
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,882)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,157

Employer's Total Pension Expense/(Income) \$ 59,118

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,115	\$ 0
Changes of assumptions	\$ 60,742	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,433	\$ 0
Changes in proportionate share	\$ 0	\$ 62,695
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,742	\$ 2,171
Total (prior to post-MD contributions)	\$ 86,032	\$ 64,866
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 21,166

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,099
2 nd Fiscal Year	29,117
3 rd Fiscal Year	14,222
4 th Fiscal Year	(21,690)
5 th Fiscal Year	(3,583)
Thereafter	0
Total	\$ 21,166

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,655

Employer's Total Pension Expense/(Income) **\$ 2,655**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,876	\$ 0
Total (prior to post-MD contributions)	\$ 7,876	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,876

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,655
2 nd Fiscal Year	2,627
3 rd Fiscal Year	2,073
4 th Fiscal Year	521
5 th Fiscal Year	0
Thereafter	0
Total	\$ 7,876

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.51956595%
Employer's proportionate share at MD 0.47519853%

Employer's proportionate share of system NPL/(A) at prior MD \$ 77,998,913
Employer's proportionate share of system NPL/(A) at MD \$ 64,056,941

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 109,164,724
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 26,338,482

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,810,296
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,505,791)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 648,255

Employer's Total Pension Expense/(Income) \$ 12,952,760

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,097,821	\$ 0
Changes of assumptions	\$ 11,676,438	\$ 0
Net difference between projected and actual earnings on investments	\$ 659,937	\$ 0
Changes in proportionate share	\$ 0	\$ 5,654,722
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,493,448	\$ 82,447
Total (prior to post-MD contributions)	\$ 17,927,644	\$ 5,737,169
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,190,475

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,184,393
2 nd Fiscal Year	7,352,083
3 rd Fiscal Year	4,670,975
4 th Fiscal Year	(2,010,451)
5 th Fiscal Year	(6,525)
Thereafter	0
Total	\$ 12,190,475

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,005

Employer's Total Pension Expense/(Income) **\$ 1,005**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,952	\$ 0
Total (prior to post-MD contributions)	\$ 2,952	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,952

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,005
2 nd Fiscal Year	992
3 rd Fiscal Year	765
4 th Fiscal Year	190
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,952

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.48785596%
Employer's proportionate share at MD	0.51193830%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 73,238,507
Employer's proportionate share of system NPL/(A) at MD	\$ 69,009,476
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 117,604,748
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 28,374,830
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 14,878,033
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (646,438)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 421,464
Employer's Total Pension Expense/(Income)	\$ 14,653,059

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,337,328	\$ 0
Changes of assumptions	\$ 12,579,196	\$ 0
Net difference between projected and actual earnings on investments	\$ 710,959	\$ 0
Changes in proportionate share	\$ 1,818,052	\$ 3,642,082
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,310,517	\$ 356,223
Total (prior to post-MD contributions)	\$ 20,756,052	\$ 3,998,305
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,757,747

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,052,140
2 nd Fiscal Year	8,710,594
3 rd Fiscal Year	5,909,046
4 th Fiscal Year	(1,208,744)
5 th Fiscal Year	294,711
Thereafter	0
Total	\$ 16,757,747

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3457: Klamath Falls City Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.26404411%
Employer's proportionate share at MD 0.23646445%

Employer's proportionate share of system NPL/(A) at prior MD \$ 39,639,152
Employer's proportionate share of system NPL/(A) at MD \$ 31,875,497

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 54,321,667
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,106,342

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,872,168
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,077,447)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 355,931

Employer's Total Pension Expense/(Income) \$ 6,150,652

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,541,513	\$ 0
Changes of assumptions	\$ 5,810,335	\$ 0
Net difference between projected and actual earnings on investments	\$ 328,392	\$ 0
Changes in proportionate share	\$ 0	\$ 3,943,283
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,332,970	\$ 33,412
Total (prior to post-MD contributions)	\$ 9,013,210	\$ 3,976,695
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,036,515

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 792,184
2 nd Fiscal Year	3,360,543
3 rd Fiscal Year	2,046,515
4 th Fiscal Year	(1,135,279)
5 th Fiscal Year	(27,448)
Thereafter	0
Total	\$ 5,036,515

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3460: Union School District 5

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per 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	\$ 224	\$ 0
Total (prior to post-MD contributions)	\$ 224	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 224

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 93
2 nd Fiscal Year	93
3 rd Fiscal Year	38
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 224

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06389148%
Employer's proportionate share at MD 0.05830995%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,591,595
Employer's proportionate share of system NPL/(A) at MD \$ 7,860,203

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,395,222
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,231,903

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,694,613
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (187,087)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 88,668

Employer's Total Pension Expense/(Income) \$ 1,596,194

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 380,123	\$ 0
Changes of assumptions	\$ 1,432,775	\$ 0
Net difference between projected and actual earnings on investments	\$ 80,979	\$ 0
Changes in proportionate share	\$ 10,206	\$ 719,332
Differences between employer contributions and employer's proportionate share of system contributions	\$ 305,361	\$ 210
Total (prior to post-MD contributions)	\$ 2,209,444	\$ 719,542
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,489,902

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 274,845
2 nd Fiscal Year	906,345
3 rd Fiscal Year	567,333
4 th Fiscal Year	(255,373)
5 th Fiscal Year	(3,249)
Thereafter	0
Total	\$ 1,489,902

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3462: Paisley School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01224303%
Employer's proportionate share at MD 0.01034150%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,837,963
Employer's proportionate share of system NPL/(A) at MD \$ 1,394,038

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,375,695
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 573,191

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 300,546
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (39,349)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,867

Employer's Total Pension Expense/(Income) \$ 276,064

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 67,416	\$ 0
Changes of assumptions	\$ 254,108	\$ 0
Net difference between projected and actual earnings on investments	\$ 14,362	\$ 0
Changes in proportionate share	\$ 509	\$ 160,507
Differences between employer contributions and employer's proportionate share of system contributions	\$ 55,805	\$ 0
Total (prior to post-MD contributions)	\$ 392,200	\$ 160,507
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 231,693

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 41,718
2 nd Fiscal Year	154,178
3 rd Fiscal Year	94,965
4 th Fiscal Year	(55,098)
5 th Fiscal Year	(4,069)
Thereafter	0
Total	\$ 231,693

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02151645%
Employer's proportionate share at MD 0.01712229%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,230,119
Employer's proportionate share of system NPL/(A) at MD \$ 2,308,091

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,933,409
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 949,025

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 497,611
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (150,080)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,320

Employer's Total Pension Expense/(Income) \$ 363,851

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 111,620	\$ 0
Changes of assumptions	\$ 420,724	\$ 0
Net difference between projected and actual earnings on investments	\$ 23,779	\$ 0
Changes in proportionate share	\$ 0	\$ 558,066
Differences between employer contributions and employer's proportionate share of system contributions	\$ 133,635	\$ 46,729
Total (prior to post-MD contributions)	\$ 689,758	\$ 604,795
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 84,963

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (24,154)
2 nd Fiscal Year	163,172
3 rd Fiscal Year	83,040
4 th Fiscal Year	(124,322)
5 th Fiscal Year	(12,774)
Thereafter	0
Total	\$ 84,963

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00153299%
Employer's proportionate share at MD 0.00140095%

Employer's proportionate share of system NPL/(A) at prior MD \$ 230,137
Employer's proportionate share of system NPL/(A) at MD \$ 188,849

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 321,832
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 77,649

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 40,715
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,768)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,769

Employer's Total Pension Expense/(Income) \$ 37,716

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,133	\$ 0
Changes of assumptions	\$ 34,424	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,946	\$ 0
Changes in proportionate share	\$ 1,547	\$ 19,936
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,155	\$ 924
Total (prior to post-MD contributions)	\$ 54,205	\$ 20,860
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 33,345

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,969
2 nd Fiscal Year	21,083
3 rd Fiscal Year	12,761
4 th Fiscal Year	(6,399)
5 th Fiscal Year	(69)
Thereafter	0
Total	\$ 33,345

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00143905%
Employer's proportionate share at MD 0.00128174%

Employer's proportionate share of system NPL/(A) at prior MD \$ 216,035
Employer's proportionate share of system NPL/(A) at MD \$ 172,779

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 294,447
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 71,042

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 37,250
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,849)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,659

Employer's Total Pension Expense/(Income) \$ 33,060

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,356	\$ 0
Changes of assumptions	\$ 31,495	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,780	\$ 0
Changes in proportionate share	\$ 0	\$ 21,423
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,037	\$ 2,770
Total (prior to post-MD contributions)	\$ 51,668	\$ 24,193
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 27,475

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,015
2 nd Fiscal Year	18,010
3 rd Fiscal Year	11,717
4 th Fiscal Year	(6,031)
5 th Fiscal Year	(237)
Thereafter	0
Total	\$ 27,475

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3470: Pleasant Hill School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06352305%
Employer's proportionate share at MD 0.06232300%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,536,285
Employer's proportionate share of system NPL/(A) at MD \$ 8,401,164

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,317,117
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,454,331

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,811,241
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (163,340)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 59,048

Employer's Total Pension Expense/(Income) \$ 1,706,949

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 406,284	\$ 0
Changes of assumptions	\$ 1,531,382	\$ 0
Net difference between projected and actual earnings on investments	\$ 86,552	\$ 0
Changes in proportionate share	\$ 25,295	\$ 592,706
Differences between employer contributions and employer's proportionate share of system contributions	\$ 283,882	\$ 29,106
Total (prior to post-MD contributions)	\$ 2,333,395	\$ 621,812
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,711,583

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 294,662
2 nd Fiscal Year	980,253
3 rd Fiscal Year	633,359
4 th Fiscal Year	(214,738)
5 th Fiscal Year	18,047
Thereafter	0
Total	\$ 1,711,583

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 1.14553912%

Employer's proportionate share at MD 1.11662335%

Employer's proportionate share of system NPL/(A) at prior MD \$ 171,972,020

Employer's proportionate share of system NPL/(A) at MD \$ 150,521,250

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 256,515,693

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 61,890,267

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 32,451,487

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,908,671)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 575,315

Employer's Total Pension Expense/(Income) \$ 31,118,131

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,279,272	\$ 0
Changes of assumptions	\$ 27,437,339	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,550,722	\$ 0
Changes in proportionate share	\$ 0	\$ 6,556,229
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,937,233	\$ 54,675
Total (prior to post-MD contributions)	\$ 38,204,566	\$ 6,610,904
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 31,593,662

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,814,581
2 nd Fiscal Year	17,962,978
3 rd Fiscal Year	11,747,336
4 th Fiscal Year	(4,084,369)
5 th Fiscal Year	153,135
Thereafter	0
Total	\$ 31,593,662

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3487: Springfield School District 19

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.57518871%

Employer's proportionate share at MD 0.55842313%

Employer's proportionate share of system NPL/(A) at prior MD \$ 86,349,181

Employer's proportionate share of system NPL/(A) at MD \$ 75,275,649

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 128,283,450

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 30,951,311

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,228,983

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (292,999)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (383,815)

Employer's Total Pension Expense/(Income) \$ 15,552,169

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,640,362	\$ 0
Changes of assumptions	\$ 13,721,408	\$ 0
Net difference between projected and actual earnings on investments	\$ 775,516	\$ 0
Changes in proportionate share	\$ 0	\$ 1,217,430
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,210	\$ 1,344,766
Total (prior to post-MD contributions)	\$ 18,162,496	\$ 2,562,196
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,600,300

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,897,868
2 nd Fiscal Year	9,033,588
3 rd Fiscal Year	5,945,540
4 th Fiscal Year	(2,257,910)
5 th Fiscal Year	(18,785)
Thereafter	0
Total	\$ 15,600,300

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05956165%
Employer's proportionate share at MD 0.05836260%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,941,587
Employer's proportionate share of system NPL/(A) at MD \$ 7,867,301

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,407,317
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,234,821

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,696,143
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 68,481
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (93,228)

Employer's Total Pension Expense/(Income) \$ 1,671,396

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 380,466	\$ 0
Changes of assumptions	\$ 1,434,069	\$ 0
Net difference between projected and actual earnings on investments	\$ 81,052	\$ 0
Changes in proportionate share	\$ 349,970	\$ 126,056
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,574	\$ 373,235
Total (prior to post-MD contributions)	\$ 2,264,131	\$ 499,291
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,764,840

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 348,855
2 nd Fiscal Year	990,200
3 rd Fiscal Year	673,863
4 th Fiscal Year	(237,976)
5 th Fiscal Year	(10,103)
Thereafter	0
Total	\$ 1,764,840

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3498: Mapleton School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02215418%
Employer's proportionate share at MD 0.01952654%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,325,857
Employer's proportionate share of system NPL/(A) at MD \$ 2,632,185

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,485,724
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,082,283

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 567,483
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (115,338)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,851

Employer's Total Pension Expense/(Income) \$ 465,996

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 127,294	\$ 0
Changes of assumptions	\$ 479,800	\$ 0
Net difference between projected and actual earnings on investments	\$ 27,118	\$ 0
Changes in proportionate share	\$ 0	\$ 412,897
Differences between employer contributions and employer's proportionate share of system contributions	\$ 73,687	\$ 12,395
Total (prior to post-MD contributions)	\$ 707,899	\$ 425,292
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 282,607

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	\$ 23,510
2 nd Fiscal Year	237,371
3 rd Fiscal Year	137,084
4 th Fiscal Year	(109,825)
5 th Fiscal Year	(5,533)
Thereafter	0
Total	\$ 282,607

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3502: Creswell School District 40

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08595052%
Employer's proportionate share at MD 0.08128023%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,903,169
Employer's proportionate share of system NPL/(A) at MD \$ 10,956,606

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,672,057
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,505,060

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,362,179
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (166,959)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 53,370

Employer's Total Pension Expense/(Income) \$ 2,248,590

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 529,866	\$ 0
Changes of assumptions	\$ 1,997,194	\$ 0
Net difference between projected and actual earnings on investments	\$ 112,879	\$ 0
Changes in proportionate share	\$ 0	\$ 621,246
Differences between employer contributions and employer's proportionate share of system contributions	\$ 183,698	\$ 10,169
Total (prior to post-MD contributions)	\$ 2,823,637	\$ 631,415
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,192,222

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 406,717
2 nd Fiscal Year	1,289,290
3 rd Fiscal Year	828,397
4 th Fiscal Year	(332,275)
5 th Fiscal Year	93
Thereafter	0
Total	\$ 2,192,222

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3506: South Lane School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.10597055%
Employer's proportionate share at MD 0.12209623%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,908,640
Employer's proportionate share of system NPL/(A) at MD \$ 16,458,618

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 28,048,490
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,767,339

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,548,380
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 489,347
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (354,065)

Employer's Total Pension Expense/(Income) \$ 3,683,662

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 795,946	\$ 0
Changes of assumptions	\$ 3,000,112	\$ 0
Net difference between projected and actual earnings on investments	\$ 169,562	\$ 0
Changes in proportionate share	\$ 1,772,258	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 37,209	\$ 1,386,242
Total (prior to post-MD contributions)	\$ 5,775,087	\$ 1,386,242
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,388,845

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	\$ 916,867
2 nd Fiscal Year	2,242,636
3 rd Fiscal Year	1,512,845
4 th Fiscal Year	(326,379)
5 th Fiscal Year	42,877
Thereafter	0
Total	\$ 4,388,845

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer's proportionate share at prior MD 0.42663054%
Employer's proportionate share at MD 0.40884065%

Employer's proportionate share of system NPL/(A) at prior MD \$ 64,047,150
Employer's proportionate share of system NPL/(A) at MD \$ 55,111,874

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 93,920,696
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 22,660,512

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,881,793
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (550,388)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 514,291

Employer's Total Pension Expense/(Income) \$ 11,845,696

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,665,234	\$ 0
Changes of assumptions	\$ 10,045,912	\$ 0
Net difference between projected and actual earnings on investments	\$ 567,782	\$ 0
Changes in proportionate share	\$ 0	\$ 1,960,324
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,213,004	\$ 156,660
Total (prior to post-MD contributions)	\$ 15,491,932	\$ 2,116,984
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,374,948

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,581,050
2 nd Fiscal Year	7,090,726
3 rd Fiscal Year	4,891,826
4 th Fiscal Year	(1,267,718)
5 th Fiscal Year	79,063
Thereafter	0
Total	\$ 13,374,948

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3517: Crow-Applegate-Lorane District 66

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.02655744%

Employer's proportionate share at MD 0.02644327%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,986,888

Employer's proportionate share of system NPL/(A) at MD \$ 3,564,563

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,074,666

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,465,652

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 768,499

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (65,530)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 35,751

Employer's Total Pension Expense/(Income) \$ 738,720

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 172,384	\$ 0
Changes of assumptions	\$ 649,756	\$ 0
Net difference between projected and actual earnings on investments	\$ 36,723	\$ 0
Changes in proportionate share	\$ 0	\$ 213,120
Differences between employer contributions and employer's proportionate share of system contributions	\$ 146,035	\$ 9,733
Total (prior to post-MD contributions)	\$ 1,004,898	\$ 222,853
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 782,045

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 139,495
2 nd Fiscal Year	427,246
3 rd Fiscal Year	282,413
4 th Fiscal Year	(78,015)
5 th Fiscal Year	10,906
Thereafter	0
Total	\$ 782,045

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3519: McKenzie School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02482073%
Employer's proportionate share at MD 0.02347842%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,726,168
Employer's proportionate share of system NPL/(A) at MD \$ 3,164,900

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,393,567
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,301,321

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 682,334
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (93,632)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,863

Employer's Total Pension Expense/(Income) \$ 594,565

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 153,056	\$ 0
Changes of assumptions	\$ 576,905	\$ 0
Net difference between projected and actual earnings on investments	\$ 32,606	\$ 0
Changes in proportionate share	\$ 0	\$ 327,841
Differences between employer contributions and employer's proportionate share of system contributions	\$ 87,316	\$ 33,580
Total (prior to post-MD contributions)	\$ 849,883	\$ 361,421
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 488,462

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 62,525
2 nd Fiscal Year	323,188
3 rd Fiscal Year	203,265
4 th Fiscal Year	(102,140)
5 th Fiscal Year	1,624
Thereafter	0
Total	\$ 488,462

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3520: Junction City School District 69

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.13160828%
Employer's proportionate share at MD	0.10942923%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 19,757,459
Employer's proportionate share of system NPL/(A) at MD	\$ 14,751,102
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 25,138,570
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 6,065,254
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,180,250
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (573,367)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 115,793
Employer's Total Pension Expense/(Income)	\$ 2,722,676

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 713,370	\$ 0
Changes of assumptions	\$ 2,688,863	\$ 0
Net difference between projected and actual earnings on investments	\$ 151,971	\$ 0
Changes in proportionate share	\$ 22,488	\$ 2,272,371
Differences between employer contributions and employer's proportionate share of system contributions	\$ 500,116	\$ 52,680
Total (prior to post-MD contributions)	\$ 4,076,808	\$ 2,325,051
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,751,757

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 242,925
2 nd Fiscal Year	1,431,714
3 rd Fiscal Year	813,232
4 th Fiscal Year	(676,688)
5 th Fiscal Year	(59,426)
Thereafter	0
Total	\$ 1,751,757

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02624425%
Employer's proportionate share at MD 0.02471053%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,939,871
Employer's proportionate share of system NPL/(A) at MD \$ 3,330,989

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,676,613
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,369,612

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 718,141
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (44,176)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,707

Employer's Total Pension Expense/(Income) \$ 696,672

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 161,088	\$ 0
Changes of assumptions	\$ 607,180	\$ 0
Net difference between projected and actual earnings on investments	\$ 34,317	\$ 0
Changes in proportionate share	\$ 17,849	\$ 194,477
Differences between employer contributions and employer's proportionate share of system contributions	\$ 107,383	\$ 14,130
Total (prior to post-MD contributions)	\$ 927,817	\$ 208,607
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 719,210

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 136,713
2 nd Fiscal Year	405,363
3 rd Fiscal Year	263,373
4 th Fiscal Year	(89,796)
5 th Fiscal Year	3,556
Thereafter	0
Total	\$ 719,210

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04549383%
Employer's proportionate share at MD 0.04049214%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,829,680
Employer's proportionate share of system NPL/(A) at MD \$ 5,458,356

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,302,035
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,244,328

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,176,789
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (133,739)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 73,938

Employer's Total Pension Expense/(Income) \$ 1,116,988

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 263,968	\$ 0
Changes of assumptions	\$ 994,961	\$ 0
Net difference between projected and actual earnings on investments	\$ 56,234	\$ 0
Changes in proportionate share	\$ 0	\$ 508,621
Differences between employer contributions and employer's proportionate share of system contributions	\$ 268,226	\$ 0
Total (prior to post-MD contributions)	\$ 1,583,389	\$ 508,621
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,074,768

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 199,405
2 nd Fiscal Year	640,623
3 rd Fiscal Year	414,247
4 th Fiscal Year	(175,153)
5 th Fiscal Year	(4,355)
Thereafter	0
Total	\$ 1,074,768

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3527: Marcola School District 79

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01913700%
Employer's proportionate share at MD 0.02052073%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,872,908
Employer's proportionate share of system NPL/(A) at MD \$ 2,766,202

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,714,114
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,137,388

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 596,377
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,556)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,784

Employer's Total Pension Expense/(Income) \$ 592,605

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 133,775	\$ 0
Changes of assumptions	\$ 504,229	\$ 0
Net difference between projected and actual earnings on investments	\$ 28,498	\$ 0
Changes in proportionate share	\$ 93,720	\$ 92,472
Differences between employer contributions and employer's proportionate share of system contributions	\$ 78,853	\$ 19,498
Total (prior to post-MD contributions)	\$ 839,075	\$ 111,970
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 727,105

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 127,589
2 nd Fiscal Year	354,686
3 rd Fiscal Year	264,028
4 th Fiscal Year	(32,523)
5 th Fiscal Year	13,326
Thereafter	0
Total	\$ 727,105

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3533: Triangle Lake Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02480880%
Employer's proportionate share at MD 0.02311109%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,724,377
Employer's proportionate share of system NPL/(A) at MD \$ 3,115,384

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,309,183
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,280,962

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 671,658
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (64,112)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,964

Employer's Total Pension Expense/(Income) \$ 630,510

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 150,661	\$ 0
Changes of assumptions	\$ 567,879	\$ 0
Net difference between projected and actual earnings on investments	\$ 32,096	\$ 0
Changes in proportionate share	\$ 32,794	\$ 283,405
Differences between employer contributions and employer's proportionate share of system contributions	\$ 91,413	\$ 9,022
Total (prior to post-MD contributions)	\$ 874,843	\$ 292,427
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 582,416

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 106,795
2 nd Fiscal Year	357,517
3 rd Fiscal Year	218,840
4 th Fiscal Year	(100,820)
5 th Fiscal Year	84
Thereafter	0
Total	\$ 582,416

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3537: Siuslaw School District 97J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06483781%
Employer's proportionate share at MD 0.07017561%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,733,661
Employer's proportionate share of system NPL/(A) at MD \$ 9,459,699

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,121,054
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,889,572

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,039,455
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 115,186
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (97,262)

Employer's Total Pension Expense/(Income) \$ 2,057,379

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 457,475	\$ 0
Changes of assumptions	\$ 1,724,334	\$ 0
Net difference between projected and actual earnings on investments	\$ 97,457	\$ 0
Changes in proportionate share	\$ 500,407	\$ 26,340
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,288	\$ 384,611
Total (prior to post-MD contributions)	\$ 2,784,961	\$ 410,951
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,374,010

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 467,145
2 nd Fiscal Year	1,233,168
3 rd Fiscal Year	848,523
4 th Fiscal Year	(196,069)
5 th Fiscal Year	21,244
Thereafter	0
Total	\$ 2,374,010

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3579: Lincoln County School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00461119%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 621,590**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,059,303
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 255,581

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 134,011
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 72,631
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,894)

Employer's Total Pension Expense/(Income) **\$ 197,748**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,060	\$ 0
Changes of assumptions	\$ 113,305	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,404	\$ 0
Changes in proportionate share	\$ 312,315	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 38,242
Total (prior to post-MD contributions)	\$ 462,084	\$ 38,242
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 423,842

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 93,255
2 nd Fiscal Year	143,677
3 rd Fiscal Year	117,788
4 th Fiscal Year	49,079
5 th Fiscal Year	20,043
Thereafter	0
Total	\$ 423,842

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3582: Linn County School District 5

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per 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	\$ 331	\$ 0
Total (prior to post-MD contributions)	\$ 331	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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	\$ 126
2 nd Fiscal Year	126
3 rd Fiscal Year	71
4 th Fiscal Year	8
5 th Fiscal Year	0
Thereafter	0
Total	\$ 331

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 735

Employer's Total Pension Expense/(Income) **\$ 735**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,081	\$ 0
Total (prior to post-MD contributions)	\$ 2,081	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,081

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 735
2 nd Fiscal Year	735
3 rd Fiscal Year	503
4 th Fiscal Year	108
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,081

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3613: Harris School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per 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	\$ 340	\$ 0
Total (prior to post-MD contributions)	\$ 340	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 340

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in 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
2 nd Fiscal Year	141
3 rd Fiscal Year	58
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 340

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05722421%
Employer's proportionate share at MD 0.05404911%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,590,683
Employer's proportionate share of system NPL/(A) at MD \$ 7,285,840

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,416,402
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,995,741

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,570,784
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (148,595)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 52,803

Employer's Total Pension Expense/(Income) \$ 1,474,992

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 352,346	\$ 0
Changes of assumptions	\$ 1,328,079	\$ 0
Net difference between projected and actual earnings on investments	\$ 75,061	\$ 0
Changes in proportionate share	\$ 14,586	\$ 560,431
Differences between employer contributions and employer's proportionate share of system contributions	\$ 228,848	\$ 11,179
Total (prior to post-MD contributions)	\$ 1,998,920	\$ 571,610
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,427,310

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 250,197
2 nd Fiscal Year	843,996
3 rd Fiscal Year	540,516
4 th Fiscal Year	(212,879)
5 th Fiscal Year	5,480
Thereafter	0
Total	\$ 1,427,310

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3618: Sweet Home School District 55

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.04971373%
Employer's proportionate share at MD	0.06646075%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 7,463,185
Employer's proportionate share of system NPL/(A) at MD	\$ 8,958,934
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 15,267,660
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 3,683,671
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,931,493
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 510,478
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (146,731)
Employer's Total Pension Expense/(Income)	\$ 2,295,240

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 433,258	\$ 0
Changes of assumptions	\$ 1,633,054	\$ 0
Net difference between projected and actual earnings on investments	\$ 92,298	\$ 0
Changes in proportionate share	\$ 1,936,275	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 117,351	\$ 813,503
Total (prior to post-MD contributions)	\$ 4,212,236	\$ 813,503
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,398,733

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 789,188
2 nd Fiscal Year	1,501,457
3 rd Fiscal Year	1,083,701
4 th Fiscal Year	(29,530)
5 th Fiscal Year	53,917
Thereafter	0
Total	\$ 3,398,733

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3626: Wyatt School District 63Cj

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 40

Employer's Total Pension Expense/(Income) \$ 40

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 93	\$ 0
Total (prior to post-MD contributions)	\$ 93	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 93

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 40
2 nd Fiscal Year	39
3 rd Fiscal Year	14
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 93

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3647: Scio School District 95C

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05966089%
Employer's proportionate share at MD 0.04794694%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,956,485
Employer's proportionate share of system NPL/(A) at MD \$ 6,463,266

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,014,585
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,657,520

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,393,442
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (258,192)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 61,445
Employer's Total Pension Expense/(Income) \$ 1,196,695

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 312,566	\$ 0
Changes of assumptions	\$ 1,178,138	\$ 0
Net difference between projected and actual earnings on investments	\$ 66,587	\$ 0
Changes in proportionate share	\$ 0	\$ 1,022,133
Differences between employer contributions and employer's proportionate share of system contributions	\$ 225,794	\$ 46,694
Total (prior to post-MD contributions)	\$ 1,783,085	\$ 1,068,827
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 714,258

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 110,180
2 nd Fiscal Year	629,467
3 rd Fiscal Year	341,691
4 th Fiscal Year	(329,862)
5 th Fiscal Year	(37,218)
Thereafter	0
Total	\$ 714,258

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3665: Santiam Canyon School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01362642%
Employer's proportionate share at MD 0.01904239%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,045,642
Employer's proportionate share of system NPL/(A) at MD \$ 2,566,921

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,374,503
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,055,449

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 553,413
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 103,502
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (42,094)

Employer's Total Pension Expense/(Income) \$ 614,821

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 124,137	\$ 0
Changes of assumptions	\$ 467,904	\$ 0
Net difference between projected and actual earnings on investments	\$ 26,445	\$ 0
Changes in proportionate share	\$ 599,580	\$ 125,608
Differences between employer contributions and employer's proportionate share of system contributions	\$ 48,553	\$ 228,372
Total (prior to post-MD contributions)	\$ 1,266,619	\$ 353,980
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 912,639

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 183,306
2 nd Fiscal Year	394,828
3 rd Fiscal Year	312,131
4 th Fiscal Year	4,006
5 th Fiscal Year	18,369
Thereafter	0
Total	\$ 912,639

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3676: Harrisburg High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 276

Employer's Total Pension Expense/(Income) \$ 276

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 678	\$ 0
Total (prior to post-MD contributions)	\$ 678	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 678

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 276
2 nd Fiscal Year	276
3 rd Fiscal Year	120
4 th Fiscal Year	6
5 th Fiscal Year	0
Thereafter	0
Total	\$ 678

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3684: Ontario School District 8C

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.14361273%

Employer's proportionate share at MD 0.14188113%

Employer's proportionate share of system NPL/(A) at prior MD \$ 21,559,605

Employer's proportionate share of system NPL/(A) at MD \$ 19,125,630

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 32,593,566

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,863,942

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,123,372

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (174,076)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,965

Employer's Total Pension Expense/(Income) \$ 3,956,261

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 924,924	\$ 0
Changes of assumptions	\$ 3,486,261	\$ 0
Net difference between projected and actual earnings on investments	\$ 197,039	\$ 0
Changes in proportionate share	\$ 11,247	\$ 617,185
Differences between employer contributions and employer's proportionate share of system contributions	\$ 82,251	\$ 159,997
Total (prior to post-MD contributions)	\$ 4,701,722	\$ 777,182
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,924,540

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 741,125
2 nd Fiscal Year	2,279,559
3 rd Fiscal Year	1,453,132
4 th Fiscal Year	(559,096)
5 th Fiscal Year	9,820
Thereafter	0
Total	\$ 3,924,540

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3687: Juntura Grade School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer's proportionate share at prior MD 0.00093303%
Employer's proportionate share at MD 0.00095746%

Employer's proportionate share of system NPL/(A) at prior MD \$ 140,069
Employer's proportionate share of system NPL/(A) at MD \$ 129,066

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 219,952
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 53,068

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 27,826
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,356)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,911

Employer's Total Pension Expense/(Income) \$ 27,381

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,242	\$ 0
Changes of assumptions	\$ 23,526	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,330	\$ 0
Changes in proportionate share	\$ 9,691	\$ 20,095
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,772	\$ 2,006
Total (prior to post-MD contributions)	\$ 48,561	\$ 22,101
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 26,460

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	\$ 5,684
2 nd Fiscal Year	15,704
3 rd Fiscal Year	8,138
4 th Fiscal Year	(3,562)
5 th Fiscal Year	496
Thereafter	0
Total	\$ 26,460

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3689: Vale School District 15

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14

Employer's Total Pension Expense/(Income) **\$ 14**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 33	\$ 0
Total (prior to post-MD contributions)	\$ 33	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 33

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14
2 nd Fiscal Year	14
3 rd Fiscal Year	5
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 33

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3694: Nyssa School District 26

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.09667970%
Employer's proportionate share at MD	0.08681400%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 14,513,868
Employer's proportionate share of system NPL/(A) at MD	\$ 11,702,560
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 19,943,299
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,811,776
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,523,002
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (439,463)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 76,257
Employer's Total Pension Expense/(Income)	\$ 2,159,796

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 565,941	\$ 0
Changes of assumptions	\$ 2,133,168	\$ 0
Net difference between projected and actual earnings on investments	\$ 120,564	\$ 0
Changes in proportionate share	\$ 0	\$ 1,589,423
Differences between employer contributions and employer's proportionate share of system contributions	\$ 366,937	\$ 55,366
Total (prior to post-MD contributions)	\$ 3,186,610	\$ 1,644,789
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,541,821

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 192,524
2 nd Fiscal Year	1,139,052
3 rd Fiscal Year	672,164
4 th Fiscal Year	(447,847)
5 th Fiscal Year	(14,072)
Thereafter	0
Total	\$ 1,541,821

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00387215%
Employer's proportionate share at MD 0.00327549%

Employer's proportionate share of system NPL/(A) at prior MD \$ 581,300
Employer's proportionate share of system NPL/(A) at MD \$ 441,537

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 752,460
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 181,548

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 95,193
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (32,925)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,376

Employer's Total Pension Expense/(Income) \$ 67,644

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,353	\$ 0
Changes of assumptions	\$ 80,484	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,549	\$ 0
Changes in proportionate share	\$ 0	\$ 118,034
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,862	\$ 4,328
Total (prior to post-MD contributions)	\$ 128,248	\$ 122,362
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,886

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	\$ (6,581)
2 nd Fiscal Year	28,458
3 rd Fiscal Year	9,998
4 th Fiscal Year	(24,263)
5 th Fiscal Year	(1,726)
Thereafter	0
Total	\$ 5,886

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3707: Adrian School District 61

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02313379%
Employer's proportionate share at MD 0.02023467%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,472,919
Employer's proportionate share of system NPL/(A) at MD \$ 2,727,641

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,648,399
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,121,532

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 588,063
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (80,873)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 37,924

Employer's Total Pension Expense/(Income) \$ 545,114

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 131,910	\$ 0
Changes of assumptions	\$ 497,200	\$ 0
Net difference between projected and actual earnings on investments	\$ 28,101	\$ 0
Changes in proportionate share	\$ 777	\$ 313,612
Differences between employer contributions and employer's proportionate share of system contributions	\$ 153,566	\$ 8,252
Total (prior to post-MD contributions)	\$ 811,554	\$ 321,864
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 489,690

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 86,581
2 nd Fiscal Year	306,675
3 rd Fiscal Year	193,196
4 th Fiscal Year	(93,695)
5 th Fiscal Year	(3,066)
Thereafter	0
Total	\$ 489,690

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3709: Harper School District 66

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01113211%
Employer's proportionate share at MD 0.01058190%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,671,188
Employer's proportionate share of system NPL/(A) at MD \$ 1,426,444

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,430,921
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 586,515

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 307,533
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,953)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 21,251

Employer's Total Pension Expense/(Income) \$ 293,831

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 68,983	\$ 0
Changes of assumptions	\$ 260,015	\$ 0
Net difference between projected and actual earnings on investments	\$ 14,696	\$ 0
Changes in proportionate share	\$ 14,919	\$ 144,531
Differences between employer contributions and employer's proportionate share of system contributions	\$ 80,006	\$ 3,190
Total (prior to post-MD contributions)	\$ 438,619	\$ 147,721
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 290,898

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 54,037
2 nd Fiscal Year	167,593
3 rd Fiscal Year	102,028
4 th Fiscal Year	(36,655)
5 th Fiscal Year	3,896
Thereafter	0
Total	\$ 290,898

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00168081%
Employer's proportionate share at MD 0.00180961%

Employer's proportionate share of system NPL/(A) at prior MD \$ 252,329
Employer's proportionate share of system NPL/(A) at MD \$ 243,936

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 415,712
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 100,300

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 52,591
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,121)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (282)

Employer's Total Pension Expense/(Income) \$ 51,188

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,797	\$ 0
Changes of assumptions	\$ 44,465	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,513	\$ 0
Changes in proportionate share	\$ 8,831	\$ 10,546
Differences between employer contributions and employer's proportionate share of system contributions	\$ 615	\$ 1,159
Total (prior to post-MD contributions)	\$ 68,221	\$ 11,705
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 56,516

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,181
2 nd Fiscal Year	29,956
3 rd Fiscal Year	20,042
4 th Fiscal Year	(4,630)
5 th Fiscal Year	967
Thereafter	0
Total	\$ 56,516

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3715: Vale High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per 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	\$ 873	\$ 0
Total (prior to post-MD contributions)	\$ 873	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 873

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 364
2 nd Fiscal Year	364
3 rd Fiscal Year	145
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 873

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3720: Silverton RFD

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per 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	\$ 838	\$ 0
Total (prior to post-MD contributions)	\$ 838	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 838

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 306
2 nd Fiscal Year	306
3 rd Fiscal Year	191
4 th Fiscal Year	35
5 th Fiscal Year	0
Thereafter	0
Total	\$ 838

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3727: Aumsville Elementary

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 201

Employer's Total Pension Expense/(Income) **\$ 201**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 480	\$ 0
Total (prior to post-MD contributions)	\$ 480	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 480

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 201
2 nd Fiscal Year	201
3 rd Fiscal Year	78
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 480

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3729: Jefferson School District 14Cj

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03582210%
Employer's proportionate share at MD 0.03593179%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,377,729
Employer's proportionate share of system NPL/(A) at MD \$ 4,843,619

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,254,411
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,991,565

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,044,255
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 100,011
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (93,472)

Employer's Total Pension Expense/(Income) \$ 1,050,794

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 234,239	\$ 0
Changes of assumptions	\$ 882,905	\$ 0
Net difference between projected and actual earnings on investments	\$ 49,901	\$ 0
Changes in proportionate share	\$ 330,311	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,792	\$ 393,153
Total (prior to post-MD contributions)	\$ 1,515,148	\$ 393,153
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,121,995

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 236,552
2 nd Fiscal Year	625,006
3 rd Fiscal Year	419,349
4 th Fiscal Year	(150,512)
5 th Fiscal Year	(8,400)
Thereafter	0
Total	\$ 1,121,995

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3730: North Marion School District 15

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08840541%
Employer's proportionate share at MD 0.09197140%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,271,705
Employer's proportionate share of system NPL/(A) at MD \$ 12,397,779

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,128,080
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,097,632

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,672,888
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 203,189
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (228,997)

Employer's Total Pension Expense/(Income) \$ 2,647,080

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 599,562	\$ 0
Changes of assumptions	\$ 2,259,894	\$ 0
Net difference between projected and actual earnings on investments	\$ 127,726	\$ 0
Changes in proportionate share	\$ 757,494	\$ 22,404
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 772,989
Total (prior to post-MD contributions)	\$ 3,744,676	\$ 795,393
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,949,283

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 562,936
2 nd Fiscal Year	1,576,200
3 rd Fiscal Year	1,103,199
4 th Fiscal Year	(301,486)
5 th Fiscal Year	8,434
Thereafter	0
Total	\$ 2,949,283

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3732: Marion Elementary School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per 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	\$ 185	\$ 0
Total (prior to post-MD contributions)	\$ 185	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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	\$ 77
2 nd Fiscal Year	77
3 rd Fiscal Year	31
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 185

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3735: Salem-Keizer Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	2.20142811%
Employer's proportionate share at MD	2.32538893%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 330,485,474
Employer's proportionate share of system NPL/(A) at MD	\$ 313,463,307
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 534,198,709
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 128,887,634
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 67,580,827
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 1,428,575
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 8,485,078
Employer's Total Pension Expense/(Income)	\$ 77,494,480

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,159,219	\$ 0
Changes of assumptions	\$ 57,138,769	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,229,407	\$ 0
Changes in proportionate share	\$ 11,225,467	\$ 3,315,383
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,898,583	\$ 6,264,651
Total (prior to post-MD contributions)	\$ 110,651,445	\$ 9,580,034
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 101,071,411

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 24,799,364
2 nd Fiscal Year	50,101,603
3 rd Fiscal Year	31,837,903
4 th Fiscal Year	(6,397,971)
5 th Fiscal Year	730,511
Thereafter	0
Total	\$ 101,071,411

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02697643%
Employer's proportionate share at MD 0.02366176%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,049,789
Employer's proportionate share of system NPL/(A) at MD \$ 3,189,614

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,435,685
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,311,483

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 687,662
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (138,005)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,234

Employer's Total Pension Expense/(Income) \$ 568,891

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 154,251	\$ 0
Changes of assumptions	\$ 581,410	\$ 0
Net difference between projected and actual earnings on investments	\$ 32,861	\$ 0
Changes in proportionate share	\$ 0	\$ 497,288
Differences between employer contributions and employer's proportionate share of system contributions	\$ 83,325	\$ 18,982
Total (prior to post-MD contributions)	\$ 851,847	\$ 516,270
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 335,577

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 32,697
2 nd Fiscal Year	289,014
3 rd Fiscal Year	156,972
4 th Fiscal Year	(136,610)
5 th Fiscal Year	(6,497)
Thereafter	0
Total	\$ 335,577

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 332	\$ 0
Total (prior to post-MD contributions)	\$ 332	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 332

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 139
2 nd Fiscal Year	139
3 rd Fiscal Year	54
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 332

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3760: West Stayton School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 146

Employer's Total Pension Expense/(Income) \$ 146

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and 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	\$ 146
2 nd Fiscal Year	146
3 rd Fiscal Year	56
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 February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3761: Bethany Elementary

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 61

Employer's Total Pension Expense/(Income) **\$ 61**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 146	\$ 0
Total (prior to post-MD contributions)	\$ 146	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 146

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 61
2 nd Fiscal Year	61
3 rd Fiscal Year	24
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 146

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3769: Scotts Mills School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per 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	\$ 886	\$ 0
Total (prior to post-MD contributions)	\$ 886	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 886

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 320
2 nd Fiscal Year	320
3 rd Fiscal Year	208
4 th Fiscal Year	38
5 th Fiscal Year	0
Thereafter	0
Total	\$ 886

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 102

Employer's Total Pension Expense/(Income) \$ 102

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 247	\$ 0
Total (prior to post-MD contributions)	\$ 247	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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	\$ 102
2 nd Fiscal Year	102
3 rd Fiscal Year	43
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 247

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3772: Stayton School District 77J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 800

Employer's Total Pension Expense/(Income) \$ 800

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,199	\$ 0
Total (prior to post-MD contributions)	\$ 2,199	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,199

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 800
2 nd Fiscal Year	794
3 rd Fiscal Year	509
4 th Fiscal Year	96
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,199

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3780: Mt Angel School District 91

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.06263130%

Employer's proportionate share at MD 0.06057674%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,402,412

Employer's proportionate share of system NPL/(A) at MD \$ 8,165,767

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,915,959

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,357,543

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,760,491

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (76,081)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 100,699

Employer's Total Pension Expense/(Income) \$ 1,785,109

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 394,900	\$ 0
Changes of assumptions	\$ 1,488,474	\$ 0
Net difference between projected and actual earnings on investments	\$ 84,127	\$ 0
Changes in proportionate share	\$ 588	\$ 284,239
Differences between employer contributions and employer's proportionate share of system contributions	\$ 313,203	\$ 0
Total (prior to post-MD contributions)	\$ 2,281,292	\$ 284,239
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,997,053

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 412,393
2 nd Fiscal Year	1,067,903
3 rd Fiscal Year	697,718
4 th Fiscal Year	(195,185)
5 th Fiscal Year	14,223
Thereafter	0
Total	\$ 1,997,053

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3781: Silver Crest School District 93

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per 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	\$ 652	\$ 0
Total (prior to post-MD contributions)	\$ 652	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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	\$ 272
2 nd Fiscal Year	272
3 rd Fiscal Year	108
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 652

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.49356637%
Employer's proportionate share at MD 0.44310204%

Employer's proportionate share of system NPL/(A) at prior MD \$ 74,095,772
Employer's proportionate share of system NPL/(A) at MD \$ 59,730,323

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 101,791,375
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 24,559,493

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,877,503
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,475,483)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 434,526

Employer's Total Pension Expense/(Income) \$ 11,836,546

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,888,584	\$ 0
Changes of assumptions	\$ 10,887,772	\$ 0
Net difference between projected and actual earnings on investments	\$ 615,362	\$ 0
Changes in proportionate share	\$ 0	\$ 5,587,849
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,011,207	\$ 143,763
Total (prior to post-MD contributions)	\$ 16,402,925	\$ 5,731,612
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,671,313

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,795,510
2 nd Fiscal Year	6,676,594
3 rd Fiscal Year	4,285,831
4 th Fiscal Year	(2,024,107)
5 th Fiscal Year	(62,515)
Thereafter	0
Total	\$ 10,671,313

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 371

Employer's Total Pension Expense/(Income) **\$ 371**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,072	\$ 0
Total (prior to post-MD contributions)	\$ 1,072	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,072

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	\$ 371
2 nd Fiscal Year	371
3 rd Fiscal Year	270
4 th Fiscal Year	60
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,072

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 256

Employer's Total Pension Expense/(Income) \$ 256

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 813	\$ 0
Total (prior to post-MD contributions)	\$ 813	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 813

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 256
2 nd Fiscal Year	250
3 rd Fiscal Year	237
4 th Fiscal Year	70
5 th Fiscal Year	0
Thereafter	0
Total	\$ 813

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 192

Employer's Total Pension Expense/(Income) \$ 192

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 499	\$ 0
Total (prior to post-MD contributions)	\$ 499	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 499

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 192
2 nd Fiscal Year	192
3 rd Fiscal Year	101
4 th Fiscal Year	14
5 th Fiscal Year	0
Thereafter	0
Total	\$ 499

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3809: Morrow County Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.11978354%
Employer's proportionate share at MD 0.11743264%

Employer's proportionate share of system NPL/(A) at prior MD \$ 17,982,291
Employer's proportionate share of system NPL/(A) at MD \$ 15,829,964

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 26,977,149
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,508,853

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,412,846
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (147,456)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (29,553)

Employer's Total Pension Expense/(Income) \$ 3,235,837

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 765,544	\$ 0
Changes of assumptions	\$ 2,885,520	\$ 0
Net difference between projected and actual earnings on investments	\$ 163,086	\$ 0
Changes in proportionate share	\$ 0	\$ 488,230
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,496	\$ 62,172
Total (prior to post-MD contributions)	\$ 3,839,646	\$ 550,402
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,289,244

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	\$ 574,723
2 nd Fiscal Year	1,872,258
3 rd Fiscal Year	1,258,830
4 th Fiscal Year	(429,005)
5 th Fiscal Year	12,438
Thereafter	0
Total	\$ 3,289,244

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3818: Portland Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	1.38021655%
Employer's proportionate share at MD	2.10166542%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 207,202,551
Employer's proportionate share of system NPL/(A) at MD	\$ 283,305,293
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 482,803,947
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 116,487,474
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 61,078,938
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 25,073,479
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (6,743,317)
Employer's Total Pension Expense/(Income)	\$ 79,409,100

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,700,764	\$ 0
Changes of assumptions	\$ 51,641,501	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,918,709	\$ 0
Changes in proportionate share	\$ 93,946,329	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 663,062	\$ 27,170,728
Total (prior to post-MD contributions)	\$ 162,870,365	\$ 27,170,728
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 135,699,637

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 31,783,733
2 nd Fiscal Year	54,598,847
3 rd Fiscal Year	42,779,806
4 th Fiscal Year	3,925,640
5 th Fiscal Year	2,611,611
Thereafter	0
Total	\$ 135,699,637

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3820: Parkrose School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.27927314%
Employer's proportionate share at MD 0.24202589%

Employer's proportionate share of system NPL/(A) at prior MD \$ 41,925,383
Employer's proportionate share of system NPL/(A) at MD \$ 32,625,181

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 55,599,266
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,414,592

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,033,795
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,293,492)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 223,987

Employer's Total Pension Expense/(Income) \$ 5,964,290

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,577,768	\$ 0
Changes of assumptions	\$ 5,946,989	\$ 0
Net difference between projected and actual earnings on investments	\$ 336,116	\$ 0
Changes in proportionate share	\$ 0	\$ 4,727,866
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,111,904	\$ 138,551
Total (prior to post-MD contributions)	\$ 8,972,777	\$ 4,866,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,106,360

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 479,796
2 nd Fiscal Year	3,136,640
3 rd Fiscal Year	1,902,562
4 th Fiscal Year	(1,330,940)
5 th Fiscal Year	(81,700)
Thereafter	0
Total	\$ 4,106,360

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,015

Employer's Total Pension Expense/(Income) **\$ 2,015**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,184	\$ 0
Total (prior to post-MD contributions)	\$ 5,184	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,184

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,015
2 nd Fiscal Year	1,848
3 rd Fiscal Year	1,094
4 th Fiscal Year	227
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,184

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3823: Orient School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 1,735	\$ 0
Total (prior to post-MD contributions)	\$ 1,735	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,735

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 666
2 nd Fiscal Year	666
3 rd Fiscal Year	358
4 th Fiscal Year	45
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,735

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3824: Reynolds School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.55118029%
Employer's proportionate share at MD 0.63441339%

Employer's proportionate share of system NPL/(A) at prior MD \$ 82,744,959
Employer's proportionate share of system NPL/(A) at MD \$ 85,519,165

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 145,740,271
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 35,163,168

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,437,424
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,317,313
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,252,078)

Employer's Total Pension Expense/(Income) \$ 19,502,659

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,135,743	\$ 0
Changes of assumptions	\$ 15,588,618	\$ 0
Net difference between projected and actual earnings on investments	\$ 881,048	\$ 0
Changes in proportionate share	\$ 9,087,064	\$ 93,758
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,224	\$ 4,895,919
Total (prior to post-MD contributions)	\$ 29,709,697	\$ 4,989,677
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 24,720,020

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,126,360
2 nd Fiscal Year	12,059,110
3 rd Fiscal Year	8,541,937
4 th Fiscal Year	(1,296,045)
5 th Fiscal Year	288,659
Thereafter	0
Total	\$ 24,720,020

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08611782%
Employer's proportionate share at MD 0.08542246%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,928,284
Employer's proportionate share of system NPL/(A) at MD **\$ 11,514,980**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,623,628
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,734,648

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,482,561
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 174,158
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 190,730

Employer's Total Pension Expense/(Income) **\$ 2,847,449**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 556,869	\$ 0
Changes of assumptions	\$ 2,098,975	\$ 0
Net difference between projected and actual earnings on investments	\$ 118,631	\$ 0
Changes in proportionate share	\$ 585,604	\$ 47,097
Differences between employer contributions and employer's proportionate share of system contributions	\$ 574,432	\$ 0
Total (prior to post-MD contributions)	\$ 3,934,511	\$ 47,097
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,887,414

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 911,710
2 nd Fiscal Year	1,832,374
3 rd Fiscal Year	1,284,623
4 th Fiscal Year	(169,657)
5 th Fiscal Year	28,366
Thereafter	0
Total	\$ 3,887,414

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3843: David Douglas School Dist

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.98932400%
Employer's proportionate share at MD	0.93785858%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 148,520,503
Employer's proportionate share of system NPL/(A) at MD	\$ 126,423,691
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 215,449,053
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 51,982,003
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 27,256,197
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (1,460,103)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 725,575
Employer's Total Pension Expense/(Income)	\$ 26,521,669

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,113,903	\$ 0
Changes of assumptions	\$ 23,044,784	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,302,460	\$ 0
Changes in proportionate share	\$ 827,175	\$ 6,766,347
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,913,596	\$ 54,808
Total (prior to post-MD contributions)	\$ 34,201,918	\$ 6,821,155
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 27,380,763

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	\$ 5,269,066
2 nd Fiscal Year	15,537,882
3 rd Fiscal Year	10,081,504
4 th Fiscal Year	(3,575,250)
5 th Fiscal Year	67,561
Thereafter	0
Total	\$ 27,380,763

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3847: Riverdale School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04060387%
Employer's proportionate share at MD 0.04580344%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,095,584
Employer's proportionate share of system NPL/(A) at MD \$ 6,174,321

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,522,170
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,538,714

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,331,147
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 160,045
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (45,278)

Employer's Total Pension Expense/(Income) \$ 1,445,914

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 298,593	\$ 0
Changes of assumptions	\$ 1,125,469	\$ 0
Net difference between projected and actual earnings on investments	\$ 63,610	\$ 0
Changes in proportionate share	\$ 607,684	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,012	\$ 227,518
Total (prior to post-MD contributions)	\$ 2,117,368	\$ 227,518
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,889,850

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 407,972
2 nd Fiscal Year	904,726
3 rd Fiscal Year	638,445
4 th Fiscal Year	(84,009)
5 th Fiscal Year	22,715
Thereafter	0
Total	\$ 1,889,850

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 2,915	\$ 0
Total (prior to post-MD contributions)	\$ 2,915	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,915

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	\$ 970
2 nd Fiscal Year	970
3 rd Fiscal Year	779
4 th Fiscal Year	196
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,915

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3850: Dallas School Dist

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.23182264%
Employer's proportionate share at MD 0.21877476%

Employer's proportionate share of system NPL/(A) at prior MD \$ 34,801,961
Employer's proportionate share of system NPL/(A) at MD \$ 29,490,920

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 50,257,913
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,125,869

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,358,067
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (478,826)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 381,478

Employer's Total Pension Expense/(Income) \$ 6,260,719

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,426,193	\$ 0
Changes of assumptions	\$ 5,375,669	\$ 0
Net difference between projected and actual earnings on investments	\$ 303,826	\$ 0
Changes in proportionate share	\$ 25,884	\$ 1,821,237
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,303,149	\$ 0
Total (prior to post-MD contributions)	\$ 8,434,721	\$ 1,821,237
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,613,484

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,303,114
2 nd Fiscal Year	3,667,127
3 rd Fiscal Year	2,385,263
4 th Fiscal Year	(775,342)
5 th Fiscal Year	33,323
Thereafter	0
Total	\$ 6,613,484

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3859: Central School District 13J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.11736839%

Employer's proportionate share at MD 0.14387448%

Employer's proportionate share of system NPL/(A) at prior MD \$ 17,619,721

Employer's proportionate share of system NPL/(A) at MD \$ 19,394,334

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 33,051,487

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,974,426

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,181,303

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 688,526
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (340,780)

Employer's Total Pension Expense/(Income) \$ 4,529,049

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 937,918	\$ 0
Changes of assumptions	\$ 3,535,241	\$ 0
Net difference between projected and actual earnings on investments	\$ 199,807	\$ 0
Changes in proportionate share	\$ 2,651,442	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,632	\$ 1,351,427
Total (prior to post-MD contributions)	\$ 7,350,040	\$ 1,351,427
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,998,613

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,268,742
2 nd Fiscal Year	2,835,542
3 rd Fiscal Year	2,010,242
4 th Fiscal Year	(209,733)
5 th Fiscal Year	93,821
Thereafter	0
Total	\$ 5,998,613

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.02641198%

Employer's proportionate share at MD 0.02234917%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,965,051

Employer's proportionate share of system NPL/(A) at MD \$ 3,012,677

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,134,151

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,238,731

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 649,515

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (106,509)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,726

Employer's Total Pension Expense/(Income) \$ 558,732

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 145,694	\$ 0
Changes of assumptions	\$ 549,157	\$ 0
Net difference between projected and actual earnings on investments	\$ 31,038	\$ 0
Changes in proportionate share	\$ 0	\$ 395,064
Differences between employer contributions and employer's proportionate share of system contributions	\$ 74,988	\$ 5,833
Total (prior to post-MD contributions)	\$ 800,877	\$ 400,897
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 399,980

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 52,283
2 nd Fiscal Year	298,121
3 rd Fiscal Year	187,346
4 th Fiscal Year	(126,835)
5 th Fiscal Year	(10,935)
Thereafter	0
Total	\$ 399,980

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00240269%
Employer's proportionate share at MD 0.00734649%

Employer's proportionate share of system NPL/(A) at prior MD \$ 360,700
Employer's proportionate share of system NPL/(A) at MD \$ 990,310

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,687,668
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 407,189

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 213,505
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 91,446
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,017)

Employer's Total Pension Expense/(Income) \$ 284,934

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 47,892	\$ 0
Changes of assumptions	\$ 180,516	\$ 0
Net difference between projected and actual earnings on investments	\$ 10,203	\$ 0
Changes in proportionate share	\$ 378,125	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 78,774
Total (prior to post-MD contributions)	\$ 616,736	\$ 78,774
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 537,962

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 118,457
2 nd Fiscal Year	198,877
3 rd Fiscal Year	157,465
4 th Fiscal Year	42,588
5 th Fiscal Year	20,574
Thereafter	0
Total	\$ 537,962

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 150	\$ 0
Total (prior to post-MD contributions)	\$ 150	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 150

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in 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
2 nd Fiscal Year	62
3 rd Fiscal Year	26
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 150

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3902: Tillamook Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04539899%
Employer's proportionate share at MD 0.06103374%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,815,443
Employer's proportionate share of system NPL/(A) at MD \$ 8,227,371

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,020,943
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,382,873

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,773,772
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 516,806
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (181,939)

Employer's Total Pension Expense/(Income) \$ 2,108,639

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 397,879	\$ 0
Changes of assumptions	\$ 1,499,703	\$ 0
Net difference between projected and actual earnings on investments	\$ 84,761	\$ 0
Changes in proportionate share	\$ 1,941,387	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,529	\$ 771,881
Total (prior to post-MD contributions)	\$ 3,954,259	\$ 771,881
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,182,378

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	\$ 725,568
2 nd Fiscal Year	1,385,316
3 rd Fiscal Year	1,030,444
4 th Fiscal Year	(9,673)
5 th Fiscal Year	50,723
Thereafter	0
Total	\$ 3,182,378

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09294666%
Employer's proportionate share at MD 0.08062174%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,953,452
Employer's proportionate share of system NPL/(A) at MD \$ 10,867,841

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,520,785
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,468,562

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,343,042
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (391,521)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 95,227

Employer's Total Pension Expense/(Income) \$ 2,046,748

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 525,573	\$ 0
Changes of assumptions	\$ 1,981,014	\$ 0
Net difference between projected and actual earnings on investments	\$ 111,964	\$ 0
Changes in proportionate share	\$ 0	\$ 1,472,302
Differences between employer contributions and employer's proportionate share of system contributions	\$ 365,167	\$ 19,212
Total (prior to post-MD contributions)	\$ 2,983,718	\$ 1,491,514
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,492,204

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 219,797
2 nd Fiscal Year	1,094,657
3 rd Fiscal Year	646,000
4 th Fiscal Year	(441,969)
5 th Fiscal Year	(26,281)
Thereafter	0
Total	\$ 1,492,204

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3927: Echo School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01542253%
Employer's proportionate share at MD 0.01608316%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,315,280
Employer's proportionate share of system NPL/(A) at MD **\$ 2,168,016**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,694,695
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 891,430

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 467,411
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 22,064
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (22,308)

Employer's Total Pension Expense/(Income) **\$ 467,167**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 104,846	\$ 0
Changes of assumptions	\$ 395,191	\$ 0
Net difference between projected and actual earnings on investments	\$ 22,336	\$ 0
Changes in proportionate share	\$ 104,982	\$ 15,828
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,135	\$ 87,036
Total (prior to post-MD contributions)	\$ 628,490	\$ 102,864
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 525,626

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 102,711
2 nd Fiscal Year	278,292
3 rd Fiscal Year	192,008
4 th Fiscal Year	(50,170)
5 th Fiscal Year	2,785
Thereafter	0
Total	\$ 525,626

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3928: Umatilla School District 6R

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08749763%
Employer's proportionate share at MD 0.07662361%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,135,426
Employer's proportionate share of system NPL/(A) at MD \$ 10,328,892

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,602,317
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,246,961

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,226,848
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (254,452)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,666

Employer's Total Pension Expense/(Income) \$ 1,980,062

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 499,510	\$ 0
Changes of assumptions	\$ 1,882,773	\$ 0
Net difference between projected and actual earnings on investments	\$ 106,412	\$ 0
Changes in proportionate share	\$ 15,031	\$ 1,031,638
Differences between employer contributions and employer's proportionate share of system contributions	\$ 57,548	\$ 60,630
Total (prior to post-MD contributions)	\$ 2,561,274	\$ 1,092,268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,469,006

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 243,711
2 nd Fiscal Year	1,071,362
3 rd Fiscal Year	629,497
4 th Fiscal Year	(440,612)
5 th Fiscal Year	(34,954)
Thereafter	0
Total	\$ 1,469,006

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3929: Ferndale School District 10

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 925	\$ 0
Total (prior to post-MD contributions)	\$ 925	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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	\$ 305
2 nd Fiscal Year	305
3 rd Fiscal Year	253
4 th Fiscal Year	62
5 th Fiscal Year	0
Thereafter	0
Total	\$ 925

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.08004534%
Employer's proportionate share at MD	0.09654032%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 12,016,664
Employer's proportionate share of system NPL/(A) at MD	\$ 13,013,672
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 22,177,673
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 5,350,870
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,805,670
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 621,688
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (347,804)
Employer's Total Pension Expense/(Income)	\$ 3,079,554

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 629,347	\$ 0
Changes of assumptions	\$ 2,372,160	\$ 0
Net difference between projected and actual earnings on investments	\$ 134,071	\$ 0
Changes in proportionate share	\$ 2,222,538	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 31,553	\$ 1,359,744
Total (prior to post-MD contributions)	\$ 5,389,669	\$ 1,359,744
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,029,925

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	\$ 891,876
2 nd Fiscal Year	1,939,615
3 rd Fiscal Year	1,352,305
4 th Fiscal Year	(195,378)
5 th Fiscal Year	41,508
Thereafter	0
Total	\$ 4,029,925

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3935: Athena-Weston School District 29Rj

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05187637%
Employer's proportionate share at MD 0.04865426%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,787,848
Employer's proportionate share of system NPL/(A) at MD \$ 6,558,613

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,177,073
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,696,724

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,413,998
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (93,302)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 49,673

Employer's Total Pension Expense/(Income) \$ 1,370,369

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 317,177	\$ 0
Changes of assumptions	\$ 1,195,518	\$ 0
Net difference between projected and actual earnings on investments	\$ 67,569	\$ 0
Changes in proportionate share	\$ 17,447	\$ 382,634
Differences between employer contributions and employer's proportionate share of system contributions	\$ 166,351	\$ 1,162
Total (prior to post-MD contributions)	\$ 1,764,062	\$ 383,796
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,380,266

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 267,826
2 nd Fiscal Year	795,947
3 rd Fiscal Year	512,875
4 th Fiscal Year	(196,061)
5 th Fiscal Year	(320)
Thereafter	0
Total	\$ 1,380,266

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3936: Milton-Freewater Elementary School District 31

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 720

Employer's Total Pension Expense/(Income) **\$ 720**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,072	\$ 0
Total (prior to post-MD contributions)	\$ 2,072	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,072

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	\$ 720
2 nd Fiscal Year	677
3 rd Fiscal Year	531
4 th Fiscal Year	144
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,072

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3942: Stanfield School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01986426%
Employer's proportionate share at MD 0.01633601%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,982,087
Employer's proportionate share of system NPL/(A) at MD \$ 2,202,100

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,752,781
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 905,444

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 474,760
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,544)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (53,338)

Employer's Total Pension Expense/(Income) \$ 408,878

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 106,495	\$ 0
Changes of assumptions	\$ 401,404	\$ 0
Net difference between projected and actual earnings on investments	\$ 22,687	\$ 0
Changes in proportionate share	\$ 188,140	\$ 272,522
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,133	\$ 206,111
Total (prior to post-MD contributions)	\$ 730,859	\$ 478,633
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 252,226

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 38,691
2 nd Fiscal Year	219,670
3 rd Fiscal Year	136,838
4 th Fiscal Year	(122,536)
5 th Fiscal Year	(20,438)
Thereafter	0
Total	\$ 252,226

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00635286%
Employer's proportionate share at MD 0.00542135%

Employer's proportionate share of system NPL/(A) at prior MD \$ 953,712
Employer's proportionate share of system NPL/(A) at MD \$ 730,800

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,245,417
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 300,485

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 157,556
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (33,807)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,854

Employer's Total Pension Expense/(Income) \$ 129,603

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,342	\$ 0
Changes of assumptions	\$ 133,212	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,529	\$ 0
Changes in proportionate share	\$ 0	\$ 118,970
Differences between employer contributions and employer's proportionate share of system contributions	\$ 33,357	\$ 4,039
Total (prior to post-MD contributions)	\$ 209,440	\$ 123,009
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 86,431

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,751
2 nd Fiscal Year	66,416
3 rd Fiscal Year	41,806
4 th Fiscal Year	(27,545)
5 th Fiscal Year	(998)
Thereafter	0
Total	\$ 86,431

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3957: Helix School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01479290%
Employer's proportionate share at MD 0.01405897%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,220,758
Employer's proportionate share of system NPL/(A) at MD \$ 1,895,154

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,229,689
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 779,236

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 408,584
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,416)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,294

Employer's Total Pension Expense/(Income) \$ 403,462

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 91,650	\$ 0
Changes of assumptions	\$ 345,453	\$ 0
Net difference between projected and actual earnings on investments	\$ 19,525	\$ 0
Changes in proportionate share	\$ 0	\$ 78,490
Differences between employer contributions and employer's proportionate share of system contributions	\$ 57,065	\$ 0
Total (prior to post-MD contributions)	\$ 513,693	\$ 78,490
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 435,203

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 84,875
2 nd Fiscal Year	237,858
3 rd Fiscal Year	159,485
4 th Fiscal Year	(48,653)
5 th Fiscal Year	1,638
Thereafter	0
Total	\$ 435,203

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3958: Pilot Rock School District 2R

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01743680%
Employer's proportionate share at MD 0.01516516%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,617,669
Employer's proportionate share of system NPL/(A) at MD \$ 2,044,269

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,483,808
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 840,548

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 440,732
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,618)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,049)

Employer's Total Pension Expense/(Income) \$ 416,065

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 98,862	\$ 0
Changes of assumptions	\$ 372,634	\$ 0
Net difference between projected and actual earnings on investments	\$ 21,061	\$ 0
Changes in proportionate share	\$ 50,153	\$ 153,857
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,721	\$ 65,221
Total (prior to post-MD contributions)	\$ 558,431	\$ 219,078
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 339,353

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 72,411
2 nd Fiscal Year	234,307
3 rd Fiscal Year	135,664
4 th Fiscal Year	(92,943)
5 th Fiscal Year	(10,087)
Thereafter	0
Total	\$ 339,353

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 495

Employer's Total Pension Expense/(Income) **\$ 495**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,189	\$ 0
Total (prior to post-MD contributions)	\$ 1,189	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,189

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 495
2 nd Fiscal Year	495
3 rd Fiscal Year	199
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,189

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09335457%
Employer's proportionate share at MD 0.09160639%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,014,689
Employer's proportionate share of system NPL/(A) at MD \$ 12,348,576

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,044,228
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,077,400

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,662,280
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22,644)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (89,713)

Employer's Total Pension Expense/(Income) \$ 2,549,923

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 597,182	\$ 0
Changes of assumptions	\$ 2,250,925	\$ 0
Net difference between projected and actual earnings on investments	\$ 127,219	\$ 0
Changes in proportionate share	\$ 102,556	\$ 181,250
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,188	\$ 358,770
Total (prior to post-MD contributions)	\$ 3,089,070	\$ 540,020
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,549,050

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 474,051
2 nd Fiscal Year	1,472,932
3 rd Fiscal Year	972,068
4 th Fiscal Year	(367,230)
5 th Fiscal Year	(2,771)
Thereafter	0
Total	\$ 2,549,050

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3966: Union County School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01485453%
Employer's proportionate share at MD 0.01457723%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,230,010
Employer's proportionate share of system NPL/(A) at MD \$ 1,965,016

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,348,746
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 807,961

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 423,646
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,339)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,851)

Employer's Total Pension Expense/(Income) \$ 405,456

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 95,029	\$ 0
Changes of assumptions	\$ 358,187	\$ 0
Net difference between projected and actual earnings on investments	\$ 20,244	\$ 0
Changes in proportionate share	\$ 76,195	\$ 86,129
Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,844	\$ 73,324
Total (prior to post-MD contributions)	\$ 579,499	\$ 159,453
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 420,046

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 75,124
2 nd Fiscal Year	235,853
3 rd Fiscal Year	165,377
4 th Fiscal Year	(55,283)
5 th Fiscal Year	(1,024)
Thereafter	0
Total	\$ 420,046

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02123342%
Employer's proportionate share at MD 0.01549763%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,187,629
Employer's proportionate share of system NPL/(A) at MD \$ 2,089,086

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,560,185
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 858,976

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 450,395
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (141,270)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,990

Employer's Total Pension Expense/(Income) \$ 318,115

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 101,029	\$ 0
Changes of assumptions	\$ 380,803	\$ 0
Net difference between projected and actual earnings on investments	\$ 21,522	\$ 0
Changes in proportionate share	\$ 0	\$ 542,269
Differences between employer contributions and employer's proportionate share of system contributions	\$ 105,712	\$ 28,590
Total (prior to post-MD contributions)	\$ 609,066	\$ 570,859
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 38,207

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (33,074)
2 nd Fiscal Year	142,099
3 rd Fiscal Year	74,608
4 th Fiscal Year	(127,716)
5 th Fiscal Year	(17,710)
Thereafter	0
Total	\$ 38,207

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3969: Imbler School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.02589412%

Employer's proportionate share at MD 0.02426563%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,887,309

Employer's proportionate share of system NPL/(A) at MD \$ 3,271,016

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,574,409

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,344,953

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 705,212

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (76,052)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 44,157

Employer's Total Pension Expense/(Income) \$ 673,317

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 158,188	\$ 0
Changes of assumptions	\$ 596,248	\$ 0
Net difference between projected and actual earnings on investments	\$ 33,699	\$ 0
Changes in proportionate share	\$ 0	\$ 268,404
Differences between employer contributions and employer's proportionate share of system contributions	\$ 142,455	\$ 0
Total (prior to post-MD contributions)	\$ 930,590	\$ 268,404
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 662,186

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	\$ 123,439
2 nd Fiscal Year	387,531
3 rd Fiscal Year	251,764
4 th Fiscal Year	(99,706)
5 th Fiscal Year	(842)
Thereafter	0
Total	\$ 662,186

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02037473%
Employer's proportionate share at MD 0.02043567%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,058,720
Employer's proportionate share of system NPL/(A) at MD \$ 2,754,736

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,694,573
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,132,673

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 593,905
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (88,013)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 33,186

Employer's Total Pension Expense/(Income) \$ 539,078

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 133,220	\$ 0
Changes of assumptions	\$ 502,139	\$ 0
Net difference between projected and actual earnings on investments	\$ 28,380	\$ 0
Changes in proportionate share	\$ 4,128	\$ 292,566
Differences between employer contributions and employer's proportionate share of system contributions	\$ 138,858	\$ 14,171
Total (prior to post-MD contributions)	\$ 806,725	\$ 306,737
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 499,988

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 75,990
2 nd Fiscal Year	297,744
3 rd Fiscal Year	184,704
4 th Fiscal Year	(67,931)
5 th Fiscal Year	9,483
Thereafter	0
Total	\$ 499,988

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02871524%
Employer's proportionate share at MD 0.02879653%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,310,824
Employer's proportionate share of system NPL/(A) at MD \$ 3,881,783

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,615,267
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,596,084

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 836,889
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (63,585)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 42,614

Employer's Total Pension Expense/(Income) \$ 815,918

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 187,725	\$ 0
Changes of assumptions	\$ 707,580	\$ 0
Net difference between projected and actual earnings on investments	\$ 39,991	\$ 0
Changes in proportionate share	\$ 5,506	\$ 184,334
Differences between employer contributions and employer's proportionate share of system contributions	\$ 155,134	\$ 0
Total (prior to post-MD contributions)	\$ 1,095,936	\$ 184,334
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 911,602

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 163,367
2 nd Fiscal Year	478,062
3 rd Fiscal Year	332,946
4 th Fiscal Year	(74,819)
5 th Fiscal Year	12,046
Thereafter	0
Total	\$ 911,602

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3986: Joseph School District 6

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02513655%
Employer's proportionate share at MD 0.02288637%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,773,580
Employer's proportionate share of system NPL/(A) at MD \$ 3,085,091

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,257,559
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,268,506

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 665,127
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (71,619)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 30,745

Employer's Total Pension Expense/(Income) \$ 624,253

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 149,196	\$ 0
Changes of assumptions	\$ 562,357	\$ 0
Net difference between projected and actual earnings on investments	\$ 31,784	\$ 0
Changes in proportionate share	\$ 0	\$ 270,067
Differences between employer contributions and employer's proportionate share of system contributions	\$ 156,767	\$ 14,015
Total (prior to post-MD contributions)	\$ 900,104	\$ 284,082
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 616,022

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	\$ 105,630
2 nd Fiscal Year	359,385
3 rd Fiscal Year	236,731
4 th Fiscal Year	(87,827)
5 th Fiscal Year	2,103
Thereafter	0
Total	\$ 616,022

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02025587%
Employer's proportionate share at MD 0.02005612%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,040,876
Employer's proportionate share of system NPL/(A) at MD \$ 2,703,573

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,607,381
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,111,636

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 582,874
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (97,113)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,605

Employer's Total Pension Expense/(Income) \$ 499,366

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 130,746	\$ 0
Changes of assumptions	\$ 492,813	\$ 0
Net difference between projected and actual earnings on investments	\$ 27,853	\$ 0
Changes in proportionate share	\$ 4,189	\$ 329,377
Differences between employer contributions and employer's proportionate share of system contributions	\$ 82,435	\$ 20,378
Total (prior to post-MD contributions)	\$ 738,036	\$ 349,755
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 388,281

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 44,879
2 nd Fiscal Year	262,827
3 rd Fiscal Year	152,243
4 th Fiscal Year	(79,303)
5 th Fiscal Year	7,635
Thereafter	0
Total	\$ 388,281

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3993: Enterprise School District 21

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02948464%
Employer's proportionate share at MD 0.02629753%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,426,329
Employer's proportionate share of system NPL/(A) at MD \$ 3,544,917

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,041,186
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,457,574

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 764,263
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (147,968)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 34,055

Employer's Total Pension Expense/(Income) \$ 650,350

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 171,434	\$ 0
Changes of assumptions	\$ 646,175	\$ 0
Net difference between projected and actual earnings on investments	\$ 36,521	\$ 0
Changes in proportionate share	\$ 0	\$ 525,021
Differences between employer contributions and employer's proportionate share of system contributions	\$ 185,162	\$ 29,593
Total (prior to post-MD contributions)	\$ 1,039,292	\$ 554,614
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 484,678

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 54,428
2 nd Fiscal Year	346,252
3 rd Fiscal Year	217,128
4 th Fiscal Year	(129,405)
5 th Fiscal Year	(3,724)
Thereafter	0
Total	\$ 484,678

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4003: Troy School District 54

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00080764%
Employer's proportionate share at MD 0.00076608%

Employer's proportionate share of system NPL/(A) at prior MD \$ 121,246
Employer's proportionate share of system NPL/(A) at MD **\$ 103,268**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 175,987
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 42,461

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,264
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,443
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,418

Employer's Total Pension Expense/(Income) **\$ 25,125**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,994	\$ 0
Changes of assumptions	\$ 18,824	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,064	\$ 0
Changes in proportionate share	\$ 8,509	\$ 7,590
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,082	\$ 1,387
Total (prior to post-MD contributions)	\$ 37,473	\$ 8,977
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 28,496

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,765
2 nd Fiscal Year	15,507
3 rd Fiscal Year	8,467
4 th Fiscal Year	(3,261)
5 th Fiscal Year	19
Thereafter	0
Total	\$ 28,496

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4008: Chenoweth School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2015
Discount rate		7.50%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0
<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)	\$	3,662
Employer's Total Pension Expense/(Income)	\$	3,662

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,122	\$ 0
Total (prior to post-MD contributions)	\$ 8,122	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,122

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,662
2 nd Fiscal Year	2,957
3 rd Fiscal Year	1,256
4 th Fiscal Year	247
5 th Fiscal Year	0
Thereafter	0
Total	\$ 8,122

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4012: Dufur Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02727375%
Employer's proportionate share at MD 0.02397756%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,094,423
Employer's proportionate share of system NPL/(A) at MD \$ 3,232,184

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,508,232
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,328,987

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 696,840
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (73,436)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 41,059

Employer's Total Pension Expense/(Income) \$ 664,463

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 156,310	\$ 0
Changes of assumptions	\$ 589,170	\$ 0
Net difference between projected and actual earnings on investments	\$ 33,299	\$ 0
Changes in proportionate share	\$ 0	\$ 291,826
Differences between employer contributions and employer's proportionate share of system contributions	\$ 143,692	\$ 0
Total (prior to post-MD contributions)	\$ 922,471	\$ 291,826
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 630,645

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	\$ 121,113
2 nd Fiscal Year	380,662
3 rd Fiscal Year	242,682
4 th Fiscal Year	(109,297)
5 th Fiscal Year	(4,515)
Thereafter	0
Total	\$ 630,645

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4022: Maupin Grade School 84

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 49

Employer's Total Pension Expense/(Income) **\$ 49**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 116	\$ 0
Total (prior to post-MD contributions)	\$ 116	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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	\$ 49
2 nd Fiscal Year	49
3 rd Fiscal Year	18
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 116

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9

Employer's Total Pension Expense/(Income) \$ 9

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23	\$ 0
Total (prior to post-MD contributions)	\$ 23	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 23

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9
2 nd Fiscal Year	9
3 rd Fiscal Year	5
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 23

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,388

Employer's Total Pension Expense/(Income) \$ 2,388

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,864	\$ 0
Total (prior to post-MD contributions)	\$ 6,864	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,864

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,388
2 nd Fiscal Year	2,388
3 rd Fiscal Year	1,711
4 th Fiscal Year	377
5 th Fiscal Year	0
Thereafter	0
Total	\$ 6,864

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4034: Gaston Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02300985%
Employer's proportionate share at MD 0.02662587%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,454,313
Employer's proportionate share of system NPL/(A) at MD \$ 3,589,177

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,116,614
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,475,773

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 773,805
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 237,799
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (90,824)

Employer's Total Pension Expense/(Income) \$ 920,780

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 173,574	\$ 0
Changes of assumptions	\$ 654,243	\$ 0
Net difference between projected and actual earnings on investments	\$ 36,977	\$ 0
Changes in proportionate share	\$ 862,715	\$ 15,286
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,555	\$ 351,225
Total (prior to post-MD contributions)	\$ 1,731,064	\$ 366,511
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,364,553

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	\$ 317,417
2 nd Fiscal Year	609,676
3 rd Fiscal Year	464,791
4 th Fiscal Year	(34,318)
5 th Fiscal Year	6,987
Thereafter	0
Total	\$ 1,364,553

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4035: Banks School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05775408%
Employer's proportionate share at MD 0.06140261%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,670,228
Employer's proportionate share of system NPL/(A) at MD \$ 8,277,095

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,105,681
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,403,318

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,784,493
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 39,619
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 37,780

Employer's Total Pension Expense/(Income) \$ 1,861,892

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 400,284	\$ 0
Changes of assumptions	\$ 1,508,767	\$ 0
Net difference between projected and actual earnings on investments	\$ 85,273	\$ 0
Changes in proportionate share	\$ 247,114	\$ 58,300
Differences between employer contributions and employer's proportionate share of system contributions	\$ 120,224	\$ 0
Total (prior to post-MD contributions)	\$ 2,361,662	\$ 58,300
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,303,362

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 470,461
2 nd Fiscal Year	1,140,015
3 rd Fiscal Year	790,553
4 th Fiscal Year	(129,227)
5 th Fiscal Year	31,561
Thereafter	0
Total	\$ 2,303,362

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4047: Reedville School District 29

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,833

Employer's Total Pension Expense/(Income) **\$ 1,833**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,172	\$ 0
Total (prior to post-MD contributions)	\$ 5,172	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,172

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,833
2 nd Fiscal Year	1,748
3 rd Fiscal Year	1,275
4 th Fiscal Year	316
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,172

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4055: Groner School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 412	\$ 0
Total (prior to post-MD contributions)	\$ 412	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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	\$ 142
2 nd Fiscal Year	142
3 rd Fiscal Year	106
4 th Fiscal Year	22
5 th Fiscal Year	0
Thereafter	0
Total	\$ 412

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4062: Beaverton School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	2.24099494%
Employer's proportionate share at MD	2.43588356%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 336,425,374
Employer's proportionate share of system NPL/(A) at MD	\$ 328,358,025
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 559,582,028
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 135,011,939
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 70,792,039
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 2,800,539
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 14,762,568
Employer's Total Pension Expense/(Income)	\$ 88,355,146

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,879,534	\$ 0
Changes of assumptions	\$ 59,853,810	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,382,857	\$ 0
Changes in proportionate share	\$ 20,887,504	\$ 6,237,107
Differences between employer contributions and employer's proportionate share of system contributions	\$ 38,611,010	\$ 5,778,504
Total (prior to post-MD contributions)	\$ 138,614,715	\$ 12,015,611
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 126,599,104

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 33,156,137
2 nd Fiscal Year	59,643,515
3 rd Fiscal Year	37,800,250
4 th Fiscal Year	(5,107,518)
5 th Fiscal Year	1,106,719
Thereafter	0
Total	\$ 126,599,104

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4080: North Plains School District 70

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per 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	\$ 607	\$ 0
Total (prior to post-MD contributions)	\$ 607	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 607

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 254
2 nd Fiscal Year	254
3 rd Fiscal Year	99
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 607

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4105: Hillsboro Union High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,454

Employer's Total Pension Expense/(Income) **\$ 3,454**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,846	\$ 0
Total (prior to post-MD contributions)	\$ 9,846	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,846

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,454
2 nd Fiscal Year	3,454
3 rd Fiscal Year	2,418
4 th Fiscal Year	520
5 th Fiscal Year	0
Thereafter	0
Total	\$ 9,846

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4109: Spray School District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00828048%
Employer's proportionate share at MD 0.00766498%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,243,092
Employer's proportionate share of system NPL/(A) at MD \$ 1,033,242

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,760,833
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 424,841

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 222,761
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,239)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,290

Employer's Total Pension Expense/(Income) \$ 211,812

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 49,968	\$ 0
Changes of assumptions	\$ 188,342	\$ 0
Net difference between projected and actual earnings on investments	\$ 10,645	\$ 0
Changes in proportionate share	\$ 0	\$ 63,081
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,259	\$ 3,244
Total (prior to post-MD contributions)	\$ 271,214	\$ 66,325
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 204,889

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 38,117
2 nd Fiscal Year	121,243
3 rd Fiscal Year	80,803
4 th Fiscal Year	(33,669)
5 th Fiscal Year	(1,605)
Thereafter	0
Total	\$ 204,889

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4114: Fossil School District 21J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01402521%
Employer's proportionate share at MD 0.01646454%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,105,510
Employer's proportionate share of system NPL/(A) at MD **\$ 2,219,426**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,782,308
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 912,568

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 478,495
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,578
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 52,469

Employer's Total Pension Expense/(Income) **\$ 549,542**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 107,332	\$ 0
Changes of assumptions	\$ 404,562	\$ 0
Net difference between projected and actual earnings on investments	\$ 22,865	\$ 0
Changes in proportionate share	\$ 165,215	\$ 64,265
Differences between employer contributions and employer's proportionate share of system contributions	\$ 180,751	\$ 0
Total (prior to post-MD contributions)	\$ 880,725	\$ 64,265
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 816,460

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 176,443
2 nd Fiscal Year	354,350
3 rd Fiscal Year	256,747
4 th Fiscal Year	7,866
5 th Fiscal Year	21,054
Thereafter	0
Total	\$ 816,460

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4128: Yamhill Grade School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 548

Employer's Total Pension Expense/(Income) \$ 548

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,463	\$ 0
Total (prior to post-MD contributions)	\$ 1,463	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,463

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 548
2 nd Fiscal Year	548
3 rd Fiscal Year	319
4 th Fiscal Year	48
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,463

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.19706656%

Employer's proportionate share at MD 0.23130277%

Employer's proportionate share of system NPL/(A) at prior MD \$ 29,584,266

Employer's proportionate share of system NPL/(A) at MD \$ 31,179,701

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 53,135,903

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,820,250

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,722,158

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 888,593
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (478,676)

Employer's Total Pension Expense/(Income) \$ 7,132,075

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,507,864	\$ 0
Changes of assumptions	\$ 5,683,503	\$ 0
Net difference between projected and actual earnings on investments	\$ 321,224	\$ 0
Changes in proportionate share	\$ 3,414,382	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 37,591	\$ 1,915,765
Total (prior to post-MD contributions)	\$ 10,964,564	\$ 1,915,765
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,048,799

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,890,575
2 nd Fiscal Year	4,410,382
3 rd Fiscal Year	3,082,444
4 th Fiscal Year	(454,549)
5 th Fiscal Year	119,946
Thereafter	0
Total	\$ 9,048,799

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4142: McMinnville Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.40701617%
Employer's proportionate share at MD 0.38384646%

Employer's proportionate share of system NPL/(A) at prior MD \$ 61,102,578
Employer's proportionate share of system NPL/(A) at MD \$ 51,742,648

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 88,178,920
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 21,275,177

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,155,407
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (528,925)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (60,571)

Employer's Total Pension Expense/(Income) \$ 10,565,911

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,502,296	\$ 0
Changes of assumptions	\$ 9,431,762	\$ 0
Net difference between projected and actual earnings on investments	\$ 533,071	\$ 0
Changes in proportionate share	\$ 5,478	\$ 2,117,933
Differences between employer contributions and employer's proportionate share of system contributions	\$ 67,618	\$ 320,627
Total (prior to post-MD contributions)	\$ 12,540,225	\$ 2,438,560
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,101,665

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,867,653
2 nd Fiscal Year	6,047,960
3 rd Fiscal Year	3,897,551
4 th Fiscal Year	(1,669,968)
5 th Fiscal Year	(41,531)
Thereafter	0
Total	\$ 10,101,665

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07427670%
Employer's proportionate share at MD 0.06161424%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,150,657
Employer's proportionate share of system NPL/(A) at MD \$ 8,305,623

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,154,298
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,415,047

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,790,643
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (387,048)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 31,665

Employer's Total Pension Expense/(Income) \$ 1,435,260

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 401,663	\$ 0
Changes of assumptions	\$ 1,513,967	\$ 0
Net difference between projected and actual earnings on investments	\$ 85,567	\$ 0
Changes in proportionate share	\$ 0	\$ 1,473,083
Differences between employer contributions and employer's proportionate share of system contributions	\$ 219,708	\$ 47,163
Total (prior to post-MD contributions)	\$ 2,220,905	\$ 1,520,246
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 700,659

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 39,034
2 nd Fiscal Year	713,408
3 rd Fiscal Year	382,009
4 th Fiscal Year	(400,809)
5 th Fiscal Year	(32,982)
Thereafter	0
Total	\$ 700,659

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.02154002%
Employer's proportionate share at MD	0.02330264%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 3,233,657
Employer's proportionate share of system NPL/(A) at MD	\$ 3,141,205
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 5,353,186
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,291,578
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 677,225
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 218,997
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (93,438)
Employer's Total Pension Expense/(Income)	\$ 802,784

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 151,910	\$ 0
Changes of assumptions	\$ 572,586	\$ 0
Net difference between projected and actual earnings on investments	\$ 32,362	\$ 0
Changes in proportionate share	\$ 754,277	\$ 2,779
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 343,146
Total (prior to post-MD contributions)	\$ 1,511,135	\$ 345,925
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,165,210

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 274,728
2 nd Fiscal Year	530,170
3 rd Fiscal Year	405,953
4 th Fiscal Year	(45,128)
5 th Fiscal Year	(514)
Thereafter	0
Total	\$ 1,165,210

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4185: Lebanon School District Uh-1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per 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	\$ 995	\$ 0
Total (prior to post-MD contributions)	\$ 995	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 995

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 384
2 nd Fiscal Year	384
3 rd Fiscal Year	202
4 th Fiscal Year	25
5 th Fiscal Year	0
Thereafter	0
Total	\$ 995

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 105

Employer's Total Pension Expense/(Income) \$ 105

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 253	\$ 0
Total (prior to post-MD contributions)	\$ 253	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 253

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in 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
2 nd Fiscal Year	105
3 rd Fiscal Year	43
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 253

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4203: Victor Point School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 146

Employer's Total Pension Expense/(Income) \$ 146

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 350	\$ 0
Total (prior to post-MD contributions)	\$ 350	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 350

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 146
2 nd Fiscal Year	146
3 rd Fiscal Year	58
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 350

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4218: Curry County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 252

Employer's Total Pension Expense/(Income) \$ 252

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 605	\$ 0
Total (prior to post-MD contributions)	\$ 605	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 605

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 252
2 nd Fiscal Year	252
3 rd Fiscal Year	101
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 February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01194735%
Employer's proportionate share at MD 0.00894340%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,793,575
Employer's proportionate share of system NPL/(A) at MD \$ 1,205,574

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,054,518
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 495,699

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 259,915
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (59,035)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,197

Employer's Total Pension Expense/(Income) \$ 208,077

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 58,302	\$ 0
Changes of assumptions	\$ 219,755	\$ 0
Net difference between projected and actual earnings on investments	\$ 12,420	\$ 0
Changes in proportionate share	\$ 11,564	\$ 258,035
Differences between employer contributions and employer's proportionate share of system contributions	\$ 31,793	\$ 4,977
Total (prior to post-MD contributions)	\$ 333,834	\$ 263,012
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 70,822

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,412
2 nd Fiscal Year	102,546
3 rd Fiscal Year	49,691
4 th Fiscal Year	(75,615)
5 th Fiscal Year	(11,212)
Thereafter	0
Total	\$ 70,822

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4220: Jefferson County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01420838%
Employer's proportionate share at MD 0.01446783%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,133,008
Employer's proportionate share of system NPL/(A) at MD \$ 1,950,269

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,323,614
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 801,898

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 420,466
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (47,367)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,211

Employer's Total Pension Expense/(Income) \$ 388,310

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 94,316	\$ 0
Changes of assumptions	\$ 355,499	\$ 0
Net difference between projected and actual earnings on investments	\$ 20,092	\$ 0
Changes in proportionate share	\$ 17,572	\$ 162,547
Differences between employer contributions and employer's proportionate share of system contributions	\$ 65,171	\$ 5,958
Total (prior to post-MD contributions)	\$ 552,650	\$ 168,505
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 384,145

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 60,458
2 nd Fiscal Year	218,544
3 rd Fiscal Year	143,471
4 th Fiscal Year	(44,614)
5 th Fiscal Year	6,285
Thereafter	0
Total	\$ 384,145

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4221: Marion Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per 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	\$ 5,716	\$ 0
Total (prior to post-MD contributions)	\$ 5,716	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,716

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,098
2 nd Fiscal Year	2,098
3 rd Fiscal Year	1,293
4 th Fiscal Year	227
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,716

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08970043%
Employer's proportionate share at MD 0.08514505%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,466,117
Employer's proportionate share of system NPL/(A) at MD \$ 11,477,585

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,559,900
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,719,272

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,474,499
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (310,590)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (59,472)

Employer's Total Pension Expense/(Income) \$ 2,104,437

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 555,061	\$ 0
Changes of assumptions	\$ 2,092,159	\$ 0
Net difference between projected and actual earnings on investments	\$ 118,246	\$ 0
Changes in proportionate share	\$ 0	\$ 1,043,262
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 210,128
Total (prior to post-MD contributions)	\$ 2,765,466	\$ 1,253,390
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,512,076

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 174,984
2 nd Fiscal Year	1,106,146
3 rd Fiscal Year	670,855
4 th Fiscal Year	(427,898)
5 th Fiscal Year	(12,012)
Thereafter	0
Total	\$ 1,512,076

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01688948%
Employer's proportionate share at MD 0.01386752%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,535,503
Employer's proportionate share of system NPL/(A) at MD \$ 1,869,347

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,185,709
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 768,625

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 403,020
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (79,304)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,711

Employer's Total Pension Expense/(Income) \$ 336,427

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 90,402	\$ 0
Changes of assumptions	\$ 340,749	\$ 0
Net difference between projected and actual earnings on investments	\$ 19,259	\$ 0
Changes in proportionate share	\$ 6,452	\$ 318,175
Differences between employer contributions and employer's proportionate share of system contributions	\$ 58,534	\$ 9,886
Total (prior to post-MD contributions)	\$ 515,396	\$ 328,061
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 187,335

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 22,178
2 nd Fiscal Year	172,100
3 rd Fiscal Year	92,529
4 th Fiscal Year	(91,038)
5 th Fiscal Year	(8,434)
Thereafter	0
Total	\$ 187,335

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4225: Washington County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 771

Employer's Total Pension Expense/(Income) **\$ 771**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,144	\$ 0
Total (prior to post-MD contributions)	\$ 2,144	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,144

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 771
2 nd Fiscal Year	771
3 rd Fiscal Year	502
4 th Fiscal Year	100
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,144

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4226: North Central Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01266604%
Employer's proportionate share at MD 0.00843683%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,901,467
Employer's proportionate share of system NPL/(A) at MD \$ 1,137,288

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,938,146
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 467,622

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 245,193
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (84,412)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,542

Employer's Total Pension Expense/(Income) \$ 166,323

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 55,000	\$ 0
Changes of assumptions	\$ 207,307	\$ 0
Net difference between projected and actual earnings on investments	\$ 11,717	\$ 0
Changes in proportionate share	\$ 0	\$ 345,130
Differences between employer contributions and employer's proportionate share of system contributions	\$ 31,921	\$ 4,787
Total (prior to post-MD contributions)	\$ 305,945	\$ 349,917
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (43,972)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (24,863)
2 nd Fiscal Year	67,961
3 rd Fiscal Year	21,066
4 th Fiscal Year	(91,947)
5 th Fiscal Year	(16,190)
Thereafter	0
Total	\$ -43,972

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 938

Employer's Total Pension Expense/(Income) \$ 938

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,462	\$ 0
Total (prior to post-MD contributions)	\$ 2,462	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,462

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 938
2 nd Fiscal Year	937
3 rd Fiscal Year	516
4 th Fiscal Year	71
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,462

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4230: Mari-Linn School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per 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	\$ 994	\$ 0
Total (prior to post-MD contributions)	\$ 994	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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	\$ 340
2 nd Fiscal Year	340
3 rd Fiscal Year	255
4 th Fiscal Year	59
5 th Fiscal Year	0
Thereafter	0
Total	\$ 994

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4232: South Coast Education Service District Region 7

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07255952%
Employer's proportionate share at MD 0.06503425%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,892,869
Employer's proportionate share of system NPL/(A) at MD \$ 8,766,641

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,939,958
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,604,606

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,890,036
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (337,855)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 57,849

Employer's Total Pension Expense/(Income) \$ 1,610,030

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 423,959	\$ 0
Changes of assumptions	\$ 1,598,002	\$ 0
Net difference between projected and actual earnings on investments	\$ 90,317	\$ 0
Changes in proportionate share	\$ 0	\$ 1,172,959
Differences between employer contributions and employer's proportionate share of system contributions	\$ 298,724	\$ 38,172
Total (prior to post-MD contributions)	\$ 2,411,002	\$ 1,211,131
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,199,871

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 136,303
2 nd Fiscal Year	852,963
3 rd Fiscal Year	540,479
4 th Fiscal Year	(319,301)
5 th Fiscal Year	(10,573)
Thereafter	0
Total	\$ 1,199,871

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.12406504%
Employer's proportionate share at MD 0.11610577%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,625,043
Employer's proportionate share of system NPL/(A) at MD \$ 15,651,102

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 26,672,335
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,435,310

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,374,285
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (225,345)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,351)

Employer's Total Pension Expense/(Income) \$ 3,135,589

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 756,894	\$ 0
Changes of assumptions	\$ 2,852,917	\$ 0
Net difference between projected and actual earnings on investments	\$ 161,243	\$ 0
Changes in proportionate share	\$ 0	\$ 853,101
Differences between employer contributions and employer's proportionate share of system contributions	\$ 104,871	\$ 86,959
Total (prior to post-MD contributions)	\$ 3,875,925	\$ 940,060
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,935,865

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 504,542
2 nd Fiscal Year	1,776,058
3 rd Fiscal Year	1,157,524
4 th Fiscal Year	(494,975)
5 th Fiscal Year	(7,285)
Thereafter	0
Total	\$ 2,935,865

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.13028804%
Employer's proportionate share at MD	0.14250332%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 19,559,260
Employer's proportionate share of system NPL/(A) at MD	\$ 19,209,501
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 32,736,498
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 7,898,427
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 4,141,454
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (579,625)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (269,828)
Employer's Total Pension Expense/(Income)	\$ 3,292,001

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 928,980	\$ 0
Changes of assumptions	\$ 3,501,549	\$ 0
Net difference between projected and actual earnings on investments	\$ 197,903	\$ 0
Changes in proportionate share	\$ 827,337	\$ 1,854,512
Differences between employer contributions and employer's proportionate share of system contributions	\$ 333,073	\$ 1,289,594
Total (prior to post-MD contributions)	\$ 5,788,842	\$ 3,144,106
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,644,736

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 62,766
2 nd Fiscal Year	1,677,352
3 rd Fiscal Year	1,340,706
4 th Fiscal Year	(467,964)
5 th Fiscal Year	31,876
Thereafter	0
Total	\$ 2,644,736

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4251: Clatsop County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 610

Employer's Total Pension Expense/(Income) \$ 610

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,855	\$ 0
Total (prior to post-MD contributions)	\$ 1,855	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,855

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in 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
2 nd Fiscal Year	610
3 rd Fiscal Year	503
4 th Fiscal Year	132
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,855

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4252: High Desert Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.12022239%
Employer's proportionate share at MD 0.11412590%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,048,172
Employer's proportionate share of system NPL/(A) at MD \$ 15,384,214

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 26,217,510
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,325,573

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,316,745
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (173,816)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (38,629)

Employer's Total Pension Expense/(Income) \$ 3,104,300

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 743,987	\$ 0
Changes of assumptions	\$ 2,804,268	\$ 0
Net difference between projected and actual earnings on investments	\$ 158,493	\$ 0
Changes in proportionate share	\$ 0	\$ 625,390
Differences between employer contributions and employer's proportionate share of system contributions	\$ 38,050	\$ 218,895
Total (prior to post-MD contributions)	\$ 3,744,798	\$ 844,285
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,900,513

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 518,119
2 nd Fiscal Year	1,762,426
3 rd Fiscal Year	1,139,855
4 th Fiscal Year	(505,056)
5 th Fiscal Year	(14,831)
Thereafter	0
Total	\$ 2,900,513

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4254: Willamette Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.09412228%
Employer's proportionate share at MD	0.10659328%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 14,129,940
Employer's proportionate share of system NPL/(A) at MD	\$ 14,368,814
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 24,487,083
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 5,908,068
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,097,831
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 241,528
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (145,692)
Employer's Total Pension Expense/(Income)	\$ 3,193,667

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 694,882	\$ 0
Changes of assumptions	\$ 2,619,179	\$ 0
Net difference between projected and actual earnings on investments	\$ 148,032	\$ 0
Changes in proportionate share	\$ 1,439,167	\$ 324,143
Differences between employer contributions and employer's proportionate share of system contributions	\$ 296,199	\$ 1,129,125
Total (prior to post-MD contributions)	\$ 5,197,459	\$ 1,453,268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,744,191

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 778,181
2 nd Fiscal Year	1,921,796
3 rd Fiscal Year	1,319,369
4 th Fiscal Year	(301,088)
5 th Fiscal Year	25,934
Thereafter	0
Total	\$ 3,744,191

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4258: Hermiston School District 8R

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.23325901%
Employer's proportionate share at MD	0.24299212%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 35,017,593
Employer's proportionate share of system NPL/(A) at MD	\$ 32,755,430
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 55,821,233
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 13,468,147
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 7,061,876
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (100,679)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (136,270)
Employer's Total Pension Expense/(Income)	\$ 6,824,927

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,584,066	\$ 0
Changes of assumptions	\$ 5,970,730	\$ 0
Net difference between projected and actual earnings on investments	\$ 337,458	\$ 0
Changes in proportionate share	\$ 792,505	\$ 1,021,423
Differences between employer contributions and employer's proportionate share of system contributions	\$ 31,192	\$ 505,940
Total (prior to post-MD contributions)	\$ 8,715,951	\$ 1,527,363
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,188,588

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,318,537
2 nd Fiscal Year	3,967,760
3 rd Fiscal Year	2,604,304
4 th Fiscal Year	(778,217)
5 th Fiscal Year	76,205
Thereafter	0
Total	\$ 7,188,588

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4259: Clackamas Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.14864769%

Employer's proportionate share at MD 0.14031968%

Employer's proportionate share of system NPL/(A) at prior MD \$ 22,315,470

Employer's proportionate share of system NPL/(A) at MD \$ 18,915,146

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 32,234,862

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,777,396

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,077,993

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (432,682)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (198,538)

Employer's Total Pension Expense/(Income) \$ 3,446,773

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 914,744	\$ 0
Changes of assumptions	\$ 3,447,894	\$ 0
Net difference between projected and actual earnings on investments	\$ 194,870	\$ 0
Changes in proportionate share	\$ 106,341	\$ 1,705,243
Differences between employer contributions and employer's proportionate share of system contributions	\$ 64,335	\$ 729,695
Total (prior to post-MD contributions)	\$ 4,728,184	\$ 2,434,938
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,293,246

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 267,020
2 nd Fiscal Year	1,785,277
3 rd Fiscal Year	1,014,849
4 th Fiscal Year	(749,308)
5 th Fiscal Year	(24,592)
Thereafter	0
Total	\$ 2,293,246

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.51654612%
Employer's proportionate share at MD 0.50779483%

Employer's proportionate share of system NPL/(A) at prior MD \$ 77,545,566
Employer's proportionate share of system NPL/(A) at MD \$ 68,450,935

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 116,652,892
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 28,145,173

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,757,615
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (129,318)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (139,242)

Employer's Total Pension Expense/(Income) \$ 14,489,055

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,310,316	\$ 0
Changes of assumptions	\$ 12,477,384	\$ 0
Net difference between projected and actual earnings on investments	\$ 705,205	\$ 0
Changes in proportionate share	\$ 140,569	\$ 674,500
Differences between employer contributions and employer's proportionate share of system contributions	\$ 95,420	\$ 735,815
Total (prior to post-MD contributions)	\$ 16,728,894	\$ 1,410,315
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,318,579

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,982,031
2 nd Fiscal Year	8,510,711
3 rd Fiscal Year	5,658,397
4 th Fiscal Year	(1,862,209)
5 th Fiscal Year	29,651
Thereafter	0
Total	\$ 15,318,579

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4268: Lake Oswego School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.30770937%

Employer's proportionate share at MD 0.31657479%

Employer's proportionate share of system NPL/(A) at prior MD \$ 46,194,321

Employer's proportionate share of system NPL/(A) at MD \$ 42,674,401

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 72,724,972

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 17,546,560

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,200,347

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 323,524
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (474,180)

Employer's Total Pension Expense/(Income) \$ 9,049,691

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,063,752	\$ 0
Changes of assumptions	\$ 7,778,782	\$ 0
Net difference between projected and actual earnings on investments	\$ 439,646	\$ 0
Changes in proportionate share	\$ 1,280,197	\$ 53,042
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,204	\$ 1,839,687
Total (prior to post-MD contributions)	\$ 11,587,581	\$ 1,892,729
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,694,852

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,875,861
2 nd Fiscal Year	5,331,183
3 rd Fiscal Year	3,581,515
4 th Fiscal Year	(1,121,031)
5 th Fiscal Year	27,324
Thereafter	0
Total	\$ 9,694,852

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4270: Silver Falls School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.19341615%
Employer's proportionate share at MD 0.19727372%

Employer's proportionate share of system NPL/(A) at prior MD \$ 29,036,255
Employer's proportionate share of system NPL/(A) at MD \$ 26,592,572

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 45,318,598
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,934,146

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,733,201
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 80,481
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (151,414)

Employer's Total Pension Expense/(Income) \$ 5,662,268

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,286,028	\$ 0
Changes of assumptions	\$ 4,847,351	\$ 0
Net difference between projected and actual earnings on investments	\$ 273,966	\$ 0
Changes in proportionate share	\$ 318,261	\$ 13,284
Differences between employer contributions and employer's proportionate share of system contributions	\$ 37,132	\$ 679,313
Total (prior to post-MD contributions)	\$ 6,762,738	\$ 692,597
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,070,141

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,191,892
2 nd Fiscal Year	3,339,718
3 rd Fiscal Year	2,217,892
4 th Fiscal Year	(699,706)
5 th Fiscal Year	20,345
Thereafter	0
Total	\$ 6,070,141

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02802407%
Employer's proportionate share at MD 0.02726612%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,207,064
Employer's proportionate share of system NPL/(A) at MD \$ 3,675,483

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,263,695
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,511,259

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 792,412
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (88,266)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 53,103

Employer's Total Pension Expense/(Income) \$ 757,249

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 177,748	\$ 0
Changes of assumptions	\$ 669,975	\$ 0
Net difference between projected and actual earnings on investments	\$ 37,866	\$ 0
Changes in proportionate share	\$ 0	\$ 301,169
Differences between employer contributions and employer's proportionate share of system contributions	\$ 190,617	\$ 11,430
Total (prior to post-MD contributions)	\$ 1,076,206	\$ 312,599
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 763,607

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 139,378
2 nd Fiscal Year	431,510
3 rd Fiscal Year	273,630
4 th Fiscal Year	(90,323)
5 th Fiscal Year	9,412
Thereafter	0
Total	\$ 763,607

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.18179495%
Employer's proportionate share at MD	0.16130741%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 27,291,643
Employer's proportionate share of system NPL/(A) at MD	\$ 21,744,300
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 37,056,257
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 8,940,668
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 4,687,942
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (598,297)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 228,761
Employer's Total Pension Expense/(Income)	\$ 4,318,406

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,051,564	\$ 0
Changes of assumptions	\$ 3,963,598	\$ 0
Net difference between projected and actual earnings on investments	\$ 224,017	\$ 0
Changes in proportionate share	\$ 0	\$ 2,264,075
Differences between employer contributions and employer's proportionate share of system contributions	\$ 889,920	\$ 18,738
Total (prior to post-MD contributions)	\$ 6,129,099	\$ 2,282,813
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,846,286

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 663,055
2 nd Fiscal Year	2,420,825
3 rd Fiscal Year	1,532,796
4 th Fiscal Year	(746,205)
5 th Fiscal Year	(24,185)
Thereafter	0
Total	\$ 3,846,286

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4273: Double O School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00060679%
Employer's proportionate share at MD 0.00074572%

Employer's proportionate share of system NPL/(A) at prior MD \$ 91,093
Employer's proportionate share of system NPL/(A) at MD **\$ 100,523**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 171,310
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 41,332

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,672
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,222
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 638

Employer's Total Pension Expense/(Income) **\$ 23,532**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,861	\$ 0
Changes of assumptions	\$ 18,324	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,036	\$ 0
Changes in proportionate share	\$ 9,410	\$ 3,096
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,855	\$ 390
Total (prior to post-MD contributions)	\$ 36,486	\$ 3,486
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 33,000

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,634
2 nd Fiscal Year	14,886
3 rd Fiscal Year	10,767
4 th Fiscal Year	(140)
5 th Fiscal Year	854
Thereafter	0
Total	\$ 33,000

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4275: Tillamook County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 716

Employer's Total Pension Expense/(Income) \$ 716

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,881	\$ 0
Total (prior to post-MD contributions)	\$ 1,881	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,881

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in 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	716
3 rd Fiscal Year	395
4 th Fiscal Year	54
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,881

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08519485%
Employer's proportionate share at MD 0.08189010%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,789,725
Employer's proportionate share of system NPL/(A) at MD \$ 11,038,816

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,812,159
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,538,863

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,379,903
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (382,315)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,081)

Employer's Total Pension Expense/(Income) \$ 1,984,507

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 533,842	\$ 0
Changes of assumptions	\$ 2,012,179	\$ 0
Net difference between projected and actual earnings on investments	\$ 113,726	\$ 0
Changes in proportionate share	\$ 0	\$ 1,083,034
Differences between employer contributions and employer's proportionate share of system contributions	\$ 128,530	\$ 91,440
Total (prior to post-MD contributions)	\$ 2,788,277	\$ 1,174,474
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,613,803

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 128,814
2 nd Fiscal Year	1,047,110
3 rd Fiscal Year	760,199
4 th Fiscal Year	(324,790)
5 th Fiscal Year	2,470
Thereafter	0
Total	\$ 1,613,803

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4277: Mitchell School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00951441%
Employer's proportionate share at MD 0.00852905%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,428,334
Employer's proportionate share of system NPL/(A) at MD \$ 1,149,719

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,959,331
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 472,733

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 247,873
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (36,891)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,412

Employer's Total Pension Expense/(Income) \$ 218,394

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 55,601	\$ 0
Changes of assumptions	\$ 209,573	\$ 0
Net difference between projected and actual earnings on investments	\$ 11,845	\$ 0
Changes in proportionate share	\$ 0	\$ 134,152
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,103	\$ 3,291
Total (prior to post-MD contributions)	\$ 307,122	\$ 137,443
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 169,679

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 25,119
2 nd Fiscal Year	119,206
3 rd Fiscal Year	72,062
4 th Fiscal Year	(44,558)
5 th Fiscal Year	(2,149)
Thereafter	0
Total	\$ 169,679

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4279: St Helens School District 502

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07688166%
Employer's proportionate share at MD 0.09285862%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,541,722
Employer's proportionate share of system NPL/(A) at MD \$ 12,517,377

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,331,896
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,146,807

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,698,672
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 686,999
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (213,537)

Employer's Total Pension Expense/(Income) \$ 3,172,134

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 605,346	\$ 0
Changes of assumptions	\$ 2,281,695	\$ 0
Net difference between projected and actual earnings on investments	\$ 128,958	\$ 0
Changes in proportionate share	\$ 2,498,393	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 175,946	\$ 1,171,357
Total (prior to post-MD contributions)	\$ 5,690,338	\$ 1,171,357
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,518,981

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,067,886
2 nd Fiscal Year	2,066,654
3 rd Fiscal Year	1,479,456
4 th Fiscal Year	(135,276)
5 th Fiscal Year	40,261
Thereafter	0
Total	\$ 4,518,981

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4280: Northwest Regional Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.40881723%
Employer's proportionate share at MD 0.36301371%

Employer's proportionate share of system NPL/(A) at prior MD \$ 61,372,959
Employer's proportionate share of system NPL/(A) at MD \$ 48,934,385

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 83,393,127
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 20,120,496

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,549,963
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,000,144)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 354,261

Employer's Total Pension Expense/(Income) \$ 8,904,080

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,366,488	\$ 0
Changes of assumptions	\$ 8,919,865	\$ 0
Net difference between projected and actual earnings on investments	\$ 504,139	\$ 0
Changes in proportionate share	\$ 0	\$ 7,233,869
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,651,667	\$ 158,385
Total (prior to post-MD contributions)	\$ 13,442,159	\$ 7,392,254
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,049,905

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 677,908
2 nd Fiscal Year	4,645,485
3 rd Fiscal Year	2,702,978
4 th Fiscal Year	(1,914,109)
5 th Fiscal Year	(62,357)
Thereafter	0
Total	\$ 6,049,905

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4286: Southern Oregon Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.18029237%
Employer's proportionate share at MD 0.15117423%

Employer's proportionate share of system NPL/(A) at prior MD \$ 27,066,071
Employer's proportionate share of system NPL/(A) at MD \$ 20,378,343

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 34,728,418
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,379,024

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,393,450
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,129,658)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 81,786

Employer's Total Pension Expense/(Income) \$ 3,345,578

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 985,505	\$ 0
Changes of assumptions	\$ 3,714,608	\$ 0
Net difference between projected and actual earnings on investments	\$ 209,945	\$ 0
Changes in proportionate share	\$ 0	\$ 4,126,200
Differences between employer contributions and employer's proportionate share of system contributions	\$ 737,541	\$ 320,372
Total (prior to post-MD contributions)	\$ 5,647,599	\$ 4,446,572
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,201,027

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (80,147)
2 nd Fiscal Year	1,563,649
3 rd Fiscal Year	821,374
4 th Fiscal Year	(1,016,269)
5 th Fiscal Year	(87,578)
Thereafter	0
Total	\$ 1,201,027

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4288: Medford School District 549C

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.77142527%
Employer's proportionate share at MD 0.75042472%

Employer's proportionate share of system NPL/(A) at prior MD \$ 115,808,845
Employer's proportionate share of system NPL/(A) at MD \$ 101,157,536

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 172,390,911
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 41,593,243

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,808,964
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (902,676)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 451,399

Employer's Total Pension Expense/(Income) \$ 21,357,687

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,892,021	\$ 0
Changes of assumptions	\$ 18,439,214	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,042,160	\$ 0
Changes in proportionate share	\$ 424,857	\$ 3,893,784
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,760,930	\$ 251,502
Total (prior to post-MD contributions)	\$ 26,559,182	\$ 4,145,286
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,413,896

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,352,481
2 nd Fiscal Year	12,492,706
3 rd Fiscal Year	8,138,206
4 th Fiscal Year	(2,680,715)
5 th Fiscal Year	111,218
Thereafter	0
Total	\$ 22,413,896

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03427705%
Employer's proportionate share at MD 0.03638061%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,145,781
Employer's proportionate share of system NPL/(A) at MD \$ 4,904,120

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,357,516
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,016,441

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,057,299
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 36,990
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (92,670)

Employer's Total Pension Expense/(Income) \$ 1,001,619

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 237,165	\$ 0
Changes of assumptions	\$ 893,934	\$ 0
Net difference between projected and actual earnings on investments	\$ 50,524	\$ 0
Changes in proportionate share	\$ 293,857	\$ 100,838
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,459	\$ 346,797
Total (prior to post-MD contributions)	\$ 1,477,939	\$ 447,635
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,030,304

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 177,206
2 nd Fiscal Year	578,658
3 rd Fiscal Year	404,461
4 th Fiscal Year	(131,283)
5 th Fiscal Year	1,261
Thereafter	0
Total	\$ 1,030,304

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00904373%
Employer's proportionate share at MD 0.00726491%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,357,674
Employer's proportionate share of system NPL/(A) at MD \$ 979,313

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,668,928
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 402,667

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 211,134
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,824)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,500

Employer's Total Pension Expense/(Income) \$ 201,810

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 47,360	\$ 0
Changes of assumptions	\$ 178,511	\$ 0
Net difference between projected and actual earnings on investments	\$ 10,089	\$ 0
Changes in proportionate share	\$ 19,427	\$ 120,479
Differences between employer contributions and employer's proportionate share of system contributions	\$ 33,617	\$ 0
Total (prior to post-MD contributions)	\$ 289,004	\$ 120,479
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 168,525

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 37,181
2 nd Fiscal Year	114,573
3 rd Fiscal Year	67,669
4 th Fiscal Year	(45,326)
5 th Fiscal Year	(5,572)
Thereafter	0
Total	\$ 168,525

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4294: Harney Education Service District Region XVII

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01891474%
Employer's proportionate share at MD 0.01654631%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,839,542
Employer's proportionate share of system NPL/(A) at MD \$ 2,230,449

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,801,092
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 917,100

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 480,872
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (59,193)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,024

Employer's Total Pension Expense/(Income) \$ 422,703

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 107,865	\$ 0
Changes of assumptions	\$ 406,571	\$ 0
Net difference between projected and actual earnings on investments	\$ 22,979	\$ 0
Changes in proportionate share	\$ 0	\$ 220,304
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,176	\$ 16,822
Total (prior to post-MD contributions)	\$ 571,591	\$ 237,126
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 334,465

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	\$ 47,750
2 nd Fiscal Year	229,666
3 rd Fiscal Year	149,696
4 th Fiscal Year	(86,234)
5 th Fiscal Year	(6,413)
Thereafter	0
Total	\$ 334,465

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4295: Wasco County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01960472%
Employer's proportionate share at MD 0.02085765%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,943,124
Employer's proportionate share of system NPL/(A) at MD **\$ 2,811,619**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,791,512
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,156,062

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 606,168
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 10,847
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 46,045

Employer's Total Pension Expense/(Income) **\$ 663,060**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 135,971	\$ 0
Changes of assumptions	\$ 512,508	\$ 0
Net difference between projected and actual earnings on investments	\$ 28,966	\$ 0
Changes in proportionate share	\$ 92,532	\$ 39,875
Differences between employer contributions and employer's proportionate share of system contributions	\$ 154,158	\$ 0
Total (prior to post-MD contributions)	\$ 924,135	\$ 39,875
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 884,260

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 190,410
2 nd Fiscal Year	415,735
3 rd Fiscal Year	289,768
4 th Fiscal Year	(27,163)
5 th Fiscal Year	15,511
Thereafter	0
Total	\$ 884,260

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4297: Yamhill Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 637

Employer's Total Pension Expense/(Income) \$ 637

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,919	\$ 0
Total (prior to post-MD contributions)	\$ 1,919	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,919

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 637
2 nd Fiscal Year	637
3 rd Fiscal Year	514
4 th Fiscal Year	131
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,919

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4306: Amity School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02043542%
Employer's proportionate share at MD 0.02351608%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,067,831
Employer's proportionate share of system NPL/(A) at MD \$ 3,169,976

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,402,219
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,303,409

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 683,428
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 191,410
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (90,236)

Employer's Total Pension Expense/(Income) \$ 784,602

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 153,301	\$ 0
Changes of assumptions	\$ 577,830	\$ 0
Net difference between projected and actual earnings on investments	\$ 32,658	\$ 0
Changes in proportionate share	\$ 679,055	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 332,268
Total (prior to post-MD contributions)	\$ 1,442,844	\$ 332,268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,110,576

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 251,709
2 nd Fiscal Year	509,159
3 rd Fiscal Year	383,073
4 th Fiscal Year	(39,063)
5 th Fiscal Year	5,697
Thereafter	0
Total	\$ 1,110,576

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4307: Columbia School District 5J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 960

Employer's Total Pension Expense/(Income) **\$ 960**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,726	\$ 0
Total (prior to post-MD contributions)	\$ 2,726	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,726

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 960
2 nd Fiscal Year	960
3 rd Fiscal Year	665
4 th Fiscal Year	141
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,726

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4309: Scappoose School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.15427429%
Employer's proportionate share at MD	0.14399742%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 23,160,153
Employer's proportionate share of system NPL/(A) at MD	\$ 19,410,907
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 33,079,729
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 7,981,240
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 4,184,876
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (490,036)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 254,020
Employer's Total Pension Expense/(Income)	\$ 3,948,860

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 938,720	\$ 0
Changes of assumptions	\$ 3,538,262	\$ 0
Net difference between projected and actual earnings on investments	\$ 199,978	\$ 0
Changes in proportionate share	\$ 0	\$ 1,777,515
Differences between employer contributions and employer's proportionate share of system contributions	\$ 923,409	\$ 25,358
Total (prior to post-MD contributions)	\$ 5,600,369	\$ 1,802,873
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,797,496

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 685,767
2 nd Fiscal Year	2,247,399
3 rd Fiscal Year	1,426,899
4 th Fiscal Year	(574,245)
5 th Fiscal Year	11,676
Thereafter	0
Total	\$ 3,797,496

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4311: Redmond School District 2J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.37804563%
Employer's proportionate share at MD	0.37618526%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 56,753,427
Employer's proportionate share of system NPL/(A) at MD	\$ 50,709,915
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 86,418,955
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 20,850,546
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 10,932,756
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 109,188
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (30,940)
Employer's Total Pension Expense/(Income)	\$ 11,011,004

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,452,353	\$ 0
Changes of assumptions	\$ 9,243,513	\$ 0
Net difference between projected and actual earnings on investments	\$ 522,431	\$ 0
Changes in proportionate share	\$ 404,915	\$ 126,002
Differences between employer contributions and employer's proportionate share of system contributions	\$ 133,230	\$ 465,306
Total (prior to post-MD contributions)	\$ 12,756,442	\$ 591,308
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,165,134

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,486,355
2 nd Fiscal Year	6,566,830
3 rd Fiscal Year	4,370,289
4 th Fiscal Year	(1,297,658)
5 th Fiscal Year	39,317
Thereafter	0
Total	\$ 12,165,134

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4312: Reedsport School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02403158%
Employer's proportionate share at MD 0.02043034%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,607,698
Employer's proportionate share of system NPL/(A) at MD \$ 2,754,018

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,693,349
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,132,378

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 593,750
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,610)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (49,988)

Employer's Total Pension Expense/(Income) \$ 528,152

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 133,185	\$ 0
Changes of assumptions	\$ 502,008	\$ 0
Net difference between projected and actual earnings on investments	\$ 28,373	\$ 0
Changes in proportionate share	\$ 276,348	\$ 346,216
Differences between employer contributions and employer's proportionate share of system contributions	\$ 27,151	\$ 219,477
Total (prior to post-MD contributions)	\$ 967,065	\$ 565,693
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 401,372

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 65,184
2 nd Fiscal Year	290,894
3 rd Fiscal Year	198,456
4 th Fiscal Year	(132,113)
5 th Fiscal Year	(21,049)
Thereafter	0
Total	\$ 401,372

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.36115006%
Employer's proportionate share at MD 0.36976841%

Employer's proportionate share of system NPL/(A) at prior MD \$ 54,217,010
Employer's proportionate share of system NPL/(A) at MD \$ 49,844,921

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 84,944,847
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 20,494,884

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,746,269
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 273,080
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,629)

Employer's Total Pension Expense/(Income) \$ 11,009,720

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,410,522	\$ 0
Changes of assumptions	\$ 9,085,840	\$ 0
Net difference between projected and actual earnings on investments	\$ 513,520	\$ 0
Changes in proportionate share	\$ 1,256,108	\$ 159,411
Differences between employer contributions and employer's proportionate share of system contributions	\$ 137,244	\$ 357,411
Total (prior to post-MD contributions)	\$ 13,403,234	\$ 516,822
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,886,412

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	\$ 2,630,481
2 nd Fiscal Year	6,639,440
3 rd Fiscal Year	4,562,221
4 th Fiscal Year	(1,042,659)
5 th Fiscal Year	96,927
Thereafter	0
Total	\$ 12,886,412

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05314398%
Employer's proportionate share at MD 0.05505168%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,978,145
Employer's proportionate share of system NPL/(A) at MD \$ 7,420,987

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,646,717
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,051,309

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,599,921
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (33,881)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,774

Employer's Total Pension Expense/(Income) \$ 1,580,814

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 358,882	\$ 0
Changes of assumptions	\$ 1,352,714	\$ 0
Net difference between projected and actual earnings on investments	\$ 76,454	\$ 0
Changes in proportionate share	\$ 129,208	\$ 210,777
Differences between employer contributions and employer's proportionate share of system contributions	\$ 56,473	\$ 24,087
Total (prior to post-MD contributions)	\$ 1,973,731	\$ 234,864
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,738,867

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 333,300
2 nd Fiscal Year	929,730
3 rd Fiscal Year	612,137
4 th Fiscal Year	(158,584)
5 th Fiscal Year	22,283
Thereafter	0
Total	\$ 1,738,867

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4315: John Day School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03201385%
Employer's proportionate share at MD 0.03479999%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,806,022
Employer's proportionate share of system NPL/(A) at MD \$ 4,691,052

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,994,409
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,928,834

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,011,363
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 17,239
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,303)

Employer's Total Pension Expense/(Income) \$ 1,014,299

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 226,861	\$ 0
Changes of assumptions	\$ 855,095	\$ 0
Net difference between projected and actual earnings on investments	\$ 48,329	\$ 0
Changes in proportionate share	\$ 188,704	\$ 68,722
Differences between employer contributions and employer's proportionate share of system contributions	\$ 36,372	\$ 115,372
Total (prior to post-MD contributions)	\$ 1,355,361	\$ 184,094
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,171,267

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 225,704
2 nd Fiscal Year	602,615
3 rd Fiscal Year	418,898
4 th Fiscal Year	(89,187)
5 th Fiscal Year	13,237
Thereafter	0
Total	\$ 1,171,267

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.84314819%
Employer's proportionate share at MD	0.79423149%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 126,576,120
Employer's proportionate share of system NPL/(A) at MD	\$ 107,062,705
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 182,454,398
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 44,021,289
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 23,082,083
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (2,134,966)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 256,412
Employer's Total Pension Expense/(Income)	\$ 21,203,529

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,177,598	\$ 0
Changes of assumptions	\$ 19,515,621	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,102,997	\$ 0
Changes in proportionate share	\$ 0	\$ 7,598,231
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,446,673	\$ 664,999
Total (prior to post-MD contributions)	\$ 28,242,889	\$ 8,263,230
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,979,659

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,205,628
2 nd Fiscal Year	12,010,021
3 rd Fiscal Year	7,922,209
4 th Fiscal Year	(3,192,250)
5 th Fiscal Year	34,051
Thereafter	0
Total	\$ 19,979,659

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4317: Sherwood School District 88J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer's proportionate share at prior MD 0.32512171%
Employer's proportionate share at MD 0.31832337%

Employer's proportionate share of system NPL/(A) at prior MD \$ 48,808,318

Employer's proportionate share of system NPL/(A) at MD \$ 42,910,111

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 73,126,663
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 17,643,477

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,251,165
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (553,010)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 262,385

Employer's Total Pension Expense/(Income) \$ 8,960,540

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,075,151	\$ 0
Changes of assumptions	\$ 7,821,748	\$ 0
Net difference between projected and actual earnings on investments	\$ 442,075	\$ 0
Changes in proportionate share	\$ 0	\$ 1,840,162
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,148,489	\$ 197,543
Total (prior to post-MD contributions)	\$ 11,487,463	\$ 2,037,705
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,449,758

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,747,086
2 nd Fiscal Year	5,277,208
3 rd Fiscal Year	3,491,311
4 th Fiscal Year	(1,119,999)
5 th Fiscal Year	54,152
Thereafter	0
Total	\$ 9,449,758

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4320: Rainier School District 13

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04290273%
Employer's proportionate share at MD 0.04020844%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,440,696
Employer's proportionate share of system NPL/(A) at MD \$ 5,420,113

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,236,862
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,228,604

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,168,544
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,629)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (59,762)

Employer's Total Pension Expense/(Income) \$ 1,106,153

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 262,119	\$ 0
Changes of assumptions	\$ 987,990	\$ 0
Net difference between projected and actual earnings on investments	\$ 55,840	\$ 0
Changes in proportionate share	\$ 211,861	\$ 241,023
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,816	\$ 251,287
Total (prior to post-MD contributions)	\$ 1,529,626	\$ 492,310
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,037,316

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 194,999
2 nd Fiscal Year	633,849
3 rd Fiscal Year	419,379
4 th Fiscal Year	(195,511)
5 th Fiscal Year	(15,400)
Thereafter	0
Total	\$ 1,037,316

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.63269493%
Employer's proportionate share at MD 0.70273021%

Employer's proportionate share of system NPL/(A) at prior MD \$ 94,982,200
Employer's proportionate share of system NPL/(A) at MD \$ 94,728,298

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 161,434,316
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 38,949,714

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,422,858
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,220,001
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,364,672)

Employer's Total Pension Expense/(Income) \$ 21,278,187

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,581,101	\$ 0
Changes of assumptions	\$ 17,267,279	\$ 0
Net difference between projected and actual earnings on investments	\$ 975,924	\$ 0
Changes in proportionate share	\$ 8,536,937	\$ 78,400
Differences between employer contributions and employer's proportionate share of system contributions	\$ 190,558	\$ 5,735,255
Total (prior to post-MD contributions)	\$ 31,551,799	\$ 5,813,655
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 25,738,144

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,353,776
2 nd Fiscal Year	12,990,210
3 rd Fiscal Year	9,020,585
4 th Fiscal Year	(1,833,273)
5 th Fiscal Year	206,845
Thereafter	0
Total	\$ 25,738,144

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08636201%
Employer's proportionate share at MD 0.08537178%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,964,943
Employer's proportionate share of system NPL/(A) at MD \$ 11,508,148

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,611,986
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,731,839

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,481,088
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (209,720)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (71,710)

Employer's Total Pension Expense/(Income) \$ 2,199,658

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 556,539	\$ 0
Changes of assumptions	\$ 2,097,730	\$ 0
Net difference between projected and actual earnings on investments	\$ 118,561	\$ 0
Changes in proportionate share	\$ 0	\$ 591,364
Differences between employer contributions and employer's proportionate share of system contributions	\$ 31,607	\$ 296,329
Total (prior to post-MD contributions)	\$ 2,804,437	\$ 887,693
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,916,744

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 265,068
2 nd Fiscal Year	1,205,010
3 rd Fiscal Year	805,005
4 th Fiscal Year	(357,584)
5 th Fiscal Year	(755)
Thereafter	0
Total	\$ 1,916,744

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4324: Centennial School District 28

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.58697455%
Employer's proportionate share at MD	0.51666941%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 88,118,509
Employer's proportionate share of system NPL/(A) at MD	\$ 69,647,232
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 118,691,600
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 28,637,058
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 15,015,529
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (2,094,022)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 920,035
Employer's Total Pension Expense/(Income)	\$ 13,841,542

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,368,170	\$ 0
Changes of assumptions	\$ 12,695,448	\$ 0
Net difference between projected and actual earnings on investments	\$ 717,530	\$ 0
Changes in proportionate share	\$ 53,412	\$ 8,091,096
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,940,909	\$ 129,641
Total (prior to post-MD contributions)	\$ 19,775,469	\$ 8,220,737
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,554,732

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,133,413
2 nd Fiscal Year	7,634,862
3 rd Fiscal Year	4,531,005
4 th Fiscal Year	(2,622,048)
5 th Fiscal Year	(122,500)
Thereafter	0
Total	\$ 11,554,732

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4326: Harney County School District 3

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and 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 February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4327: Jordan Valley School District 3

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00746508%
Employer's proportionate share at MD 0.00504501%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,120,682
Employer's proportionate share of system NPL/(A) at MD \$ 680,069

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,158,962
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 279,626

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 146,619
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (88,919)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,164

Employer's Total Pension Expense/(Income) \$ 67,864

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,888	\$ 0
Changes of assumptions	\$ 123,964	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,006	\$ 0
Changes in proportionate share	\$ 0	\$ 319,915
Differences between employer contributions and employer's proportionate share of system contributions	\$ 66,939	\$ 13,328
Total (prior to post-MD contributions)	\$ 230,797	\$ 333,243
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (102,446)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (46,460)
2 nd Fiscal Year	9,172
3 rd Fiscal Year	(9,015)
4 th Fiscal Year	(50,383)
5 th Fiscal Year	(5,759)
Thereafter	0
Total	\$ -102,446

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03470273%
Employer's proportionate share at MD 0.03644586%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,209,686
Employer's proportionate share of system NPL/(A) at MD \$ 4,912,916

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,372,505
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,020,058

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,059,195
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 95,907
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (125,825)

Employer's Total Pension Expense/(Income) \$ 1,029,277

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 237,591	\$ 0
Changes of assumptions	\$ 895,537	\$ 0
Net difference between projected and actual earnings on investments	\$ 50,615	\$ 0
Changes in proportionate share	\$ 357,331	\$ 9,732
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 474,815
Total (prior to post-MD contributions)	\$ 1,541,074	\$ 484,547
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,056,527

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	\$ 203,386
2 nd Fiscal Year	603,981
3 rd Fiscal Year	406,058
4 th Fiscal Year	(151,354)
5 th Fiscal Year	(5,546)
Thereafter	0
Total	\$ 1,056,527

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4330: Vale School District 84

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08482684%
Employer's proportionate share at MD 0.07460364%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,734,478
Employer's proportionate share of system NPL/(A) at MD \$ 10,056,599

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,138,281
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,135,001

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,168,143
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (271,670)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 115,482

Employer's Total Pension Expense/(Income) \$ 2,011,955

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 486,341	\$ 0
Changes of assumptions	\$ 1,833,139	\$ 0
Net difference between projected and actual earnings on investments	\$ 103,607	\$ 0
Changes in proportionate share	\$ 0	\$ 1,049,925
Differences between employer contributions and employer's proportionate share of system contributions	\$ 396,183	\$ 0
Total (prior to post-MD contributions)	\$ 2,819,270	\$ 1,049,925
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,769,345

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 321,379
2 nd Fiscal Year	1,128,623
3 rd Fiscal Year	699,964
4 th Fiscal Year	(363,510)
5 th Fiscal Year	(17,111)
Thereafter	0
Total	\$ 1,769,345

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4331: Molalla River School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02899653%
Employer's proportionate share at MD 0.04506986%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,353,052
Employer's proportionate share of system NPL/(A) at MD \$ 6,075,434

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,353,649
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,498,054

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,309,828
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 616,197
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (140,395)

Employer's Total Pension Expense/(Income) \$ 1,785,630

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 293,811	\$ 0
Changes of assumptions	\$ 1,107,443	\$ 0
Net difference between projected and actual earnings on investments	\$ 62,591	\$ 0
Changes in proportionate share	\$ 2,286,626	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 550,232
Total (prior to post-MD contributions)	\$ 3,750,471	\$ 550,232
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,200,239

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 764,312
2 nd Fiscal Year	1,257,133
3 rd Fiscal Year	1,004,097
4 th Fiscal Year	115,848
5 th Fiscal Year	58,850
Thereafter	0
Total	\$ 3,200,239

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4332: Gresham-Barlow School District 10

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.53565279%
Employer's proportionate share at MD	0.52578290%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 80,413,921
Employer's proportionate share of system NPL/(A) at MD	\$ 70,875,734
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 120,785,191
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 29,142,185
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 15,280,387
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (178,918)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (700,550)
Employer's Total Pension Expense/(Income)	\$ 14,400,919

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,427,581	\$ 0
Changes of assumptions	\$ 12,919,382	\$ 0
Net difference between projected and actual earnings on investments	\$ 730,186	\$ 0
Changes in proportionate share	\$ 152,650	\$ 835,799
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,231,246
Total (prior to post-MD contributions)	\$ 17,229,799	\$ 3,067,045
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,162,754

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,486,271
2 nd Fiscal Year	8,301,919
3 rd Fiscal Year	5,536,650
4 th Fiscal Year	(2,139,323)
5 th Fiscal Year	(22,764)
Thereafter	0
Total	\$ 14,162,754

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4333: Canby School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.12330547%
Employer's proportionate share at MD	0.15645220%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 18,511,014
Employer's proportionate share of system NPL/(A) at MD	\$ 21,089,816
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 35,940,897
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 8,671,562
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 4,546,839
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 453,750
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (347,631)
Employer's Total Pension Expense/(Income)	\$ 4,652,958

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,019,912	\$ 0
Changes of assumptions	\$ 3,844,297	\$ 0
Net difference between projected and actual earnings on investments	\$ 217,275	\$ 0
Changes in proportionate share	\$ 2,837,122	\$ 594,656
Differences between employer contributions and employer's proportionate share of system contributions	\$ 270,987	\$ 1,834,930
Total (prior to post-MD contributions)	\$ 8,189,593	\$ 2,429,586
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,760,007

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,107,630
2 nd Fiscal Year	2,813,504
3 rd Fiscal Year	2,013,616
4 th Fiscal Year	(272,004)
5 th Fiscal Year	97,262
Thereafter	0
Total	\$ 5,760,007

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4334: Cascade School District 5

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07437904%
Employer's proportionate share at MD 0.07804980%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,166,021
Employer's proportionate share of system NPL/(A) at MD \$ 10,521,143

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,929,948
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,326,009

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,268,296
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 300,422
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (239,075)

Employer's Total Pension Expense/(Income) \$ 2,329,643

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 508,807	\$ 0
Changes of assumptions	\$ 1,917,817	\$ 0
Net difference between projected and actual earnings on investments	\$ 108,392	\$ 0
Changes in proportionate share	\$ 1,036,901	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,327	\$ 898,699
Total (prior to post-MD contributions)	\$ 3,604,244	\$ 898,699
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,705,545

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 560,974
2 nd Fiscal Year	1,429,471
3 rd Fiscal Year	997,561
4 th Fiscal Year	(276,571)
5 th Fiscal Year	(5,890)
Thereafter	0
Total	\$ 2,705,545

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4335: Milton-Freewater Unified School District 7

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.05309031%
Employer's proportionate share at MD	0.04947276%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 7,970,088
Employer's proportionate share of system NPL/(A) at MD	\$ 6,668,947
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 11,365,103
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,742,091
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,437,785
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 45,168
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (139,268)
Employer's Total Pension Expense/(Income)	\$ 1,343,685

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 322,513	\$ 0
Changes of assumptions	\$ 1,215,630	\$ 0
Net difference between projected and actual earnings on investments	\$ 68,706	\$ 0
Changes in proportionate share	\$ 484,093	\$ 351,931
Differences between employer contributions and employer's proportionate share of system contributions	\$ 64,710	\$ 657,228
Total (prior to post-MD contributions)	\$ 2,155,652	\$ 1,009,159
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,146,493

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 222,594
2 nd Fiscal Year	758,744
3 rd Fiscal Year	489,125
4 th Fiscal Year	(288,101)
5 th Fiscal Year	(35,869)
Thereafter	0
Total	\$ 1,146,493

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4336: Nestucca Valley School District 101

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03730405%
Employer's proportionate share at MD 0.03432688%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,600,204
Employer's proportionate share of system NPL/(A) at MD \$ 4,627,276

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,885,724
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,902,611

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 997,613
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (105,169)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,430

Employer's Total Pension Expense/(Income) \$ 901,874

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 223,777	\$ 0
Changes of assumptions	\$ 843,470	\$ 0
Net difference between projected and actual earnings on investments	\$ 47,672	\$ 0
Changes in proportionate share	\$ 57,936	\$ 473,609
Differences between employer contributions and employer's proportionate share of system contributions	\$ 63,452	\$ 33,462
Total (prior to post-MD contributions)	\$ 1,236,307	\$ 507,071
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 729,236

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 124,001
2 nd Fiscal Year	495,548
3 rd Fiscal Year	290,998
4 th Fiscal Year	(174,828)
5 th Fiscal Year	(6,484)
Thereafter	0
Total	\$ 729,236

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02294354%
Employer's proportionate share at MD 0.02063458%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,444,358
Employer's proportionate share of system NPL/(A) at MD \$ 2,781,549

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,740,268
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,143,698

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 599,685
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (87,964)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,239

Employer's Total Pension Expense/(Income) \$ 513,960

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 134,517	\$ 0
Changes of assumptions	\$ 507,027	\$ 0
Net difference between projected and actual earnings on investments	\$ 28,656	\$ 0
Changes in proportionate share	\$ 0	\$ 306,004
Differences between employer contributions and employer's proportionate share of system contributions	\$ 64,713	\$ 26,589
Total (prior to post-MD contributions)	\$ 734,913	\$ 332,593
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 402,320

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 46,365
2 nd Fiscal Year	277,200
3 rd Fiscal Year	184,368
4 th Fiscal Year	(100,750)
5 th Fiscal Year	(4,862)
Thereafter	0
Total	\$ 402,320

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4338: Three Rivers U J School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.24374556%
Employer's proportionate share at MD 0.24404680%

Employer's proportionate share of system NPL/(A) at prior MD \$ 36,591,868
Employer's proportionate share of system NPL/(A) at MD \$ 32,897,601

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 56,063,519
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,526,604

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,092,527
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (71,773)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 32,194

Employer's Total Pension Expense/(Income) \$ 7,052,948

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,590,942	\$ 0
Changes of assumptions	\$ 5,996,646	\$ 0
Net difference between projected and actual earnings on investments	\$ 338,922	\$ 0
Changes in proportionate share	\$ 125,662	\$ 260,191
Differences between employer contributions and employer's proportionate share of system contributions	\$ 188,117	\$ 331,118
Total (prior to post-MD contributions)	\$ 8,240,289	\$ 591,309
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,648,980

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,522,659
2 nd Fiscal Year	4,151,994
3 rd Fiscal Year	2,784,364
4 th Fiscal Year	(836,961)
5 th Fiscal Year	26,925
Thereafter	0
Total	\$ 7,648,980

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4339: Lebanon Community School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.27550889%

Employer's proportionate share at MD 0.26393540%

Employer's proportionate share of system NPL/(A) at prior MD \$ 41,360,281

Employer's proportionate share of system NPL/(A) at MD \$ 35,578,592

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 60,632,416

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 14,628,955

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,670,533

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,008,584)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 425,237

Employer's Total Pension Expense/(Income) \$ 7,087,186

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,720,596	\$ 0
Changes of assumptions	\$ 6,485,343	\$ 0
Net difference between projected and actual earnings on investments	\$ 366,543	\$ 0
Changes in proportionate share	\$ 0	\$ 3,399,177
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,583,376	\$ 142,976
Total (prior to post-MD contributions)	\$ 10,155,858	\$ 3,542,153
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,613,705

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,106,205
2 nd Fiscal Year	3,941,469
3 rd Fiscal Year	2,493,553
4 th Fiscal Year	(985,174)
5 th Fiscal Year	57,651
Thereafter	0
Total	\$ 6,613,705

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.02579987%
Employer's proportionate share at MD	0.02785234%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 3,873,160
Employer's proportionate share of system NPL/(A) at MD	\$ 3,754,506
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,398,364
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,543,751
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 809,449
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (34,238)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (5,931)
Employer's Total Pension Expense/(Income)	\$ 769,280

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 181,570	\$ 0
Changes of assumptions	\$ 684,379	\$ 0
Net difference between projected and actual earnings on investments	\$ 38,680	\$ 0
Changes in proportionate share	\$ 139,013	\$ 205,076
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,582	\$ 28,173
Total (prior to post-MD contributions)	\$ 1,049,224	\$ 233,249
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 815,975

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 138,125
2 nd Fiscal Year	442,870
3 rd Fiscal Year	297,559
4 th Fiscal Year	(76,207)
5 th Fiscal Year	13,629
Thereafter	0
Total	\$ 815,975

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	1.11394819%
Employer's proportionate share at MD	1.17474591%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 167,229,488
Employer's proportionate share of system NPL/(A) at MD	\$ 158,356,193
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 269,867,866
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 65,111,784
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 34,140,654
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 439,260
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 6,784,850
Employer's Total Pension Expense/(Income)	\$ 41,364,764

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,658,173	\$ 0
Changes of assumptions	\$ 28,865,509	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,631,440	\$ 0
Changes in proportionate share	\$ 6,753,640	\$ 3,161,059
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,681,778	\$ 3,227,903
Total (prior to post-MD contributions)	\$ 63,590,540	\$ 6,388,962
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 57,201,578

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	\$ 14,744,112
2 nd Fiscal Year	27,714,879
3 rd Fiscal Year	17,427,408
4 th Fiscal Year	(3,067,062)
5 th Fiscal Year	382,241
Thereafter	0
Total	\$ 57,201,578

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4342: North Santiam School District 29J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07654891%
Employer's proportionate share at MD 0.08589820%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,491,769
Employer's proportionate share of system NPL/(A) at MD \$ 11,579,110

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,732,917
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,761,017

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,496,387
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 194,252
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (265,776)

Employer's Total Pension Expense/(Income) \$ 2,424,863

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 559,971	\$ 0
Changes of assumptions	\$ 2,110,665	\$ 0
Net difference between projected and actual earnings on investments	\$ 119,292	\$ 0
Changes in proportionate share	\$ 1,050,785	\$ 190,901
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,765	\$ 910,116
Total (prior to post-MD contributions)	\$ 3,842,478	\$ 1,101,017
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,741,461

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 478,344
2 nd Fiscal Year	1,439,012
3 rd Fiscal Year	1,036,147
4 th Fiscal Year	(236,844)
5 th Fiscal Year	24,801
Thereafter	0
Total	\$ 2,741,461

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07244534%
Employer's proportionate share at MD 0.06574522%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,875,728
Employer's proportionate share of system NPL/(A) at MD \$ 8,862,481

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,103,285
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,644,012

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,910,698
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (229,890)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,629

Employer's Total Pension Expense/(Income) \$ 1,701,437

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 428,593	\$ 0
Changes of assumptions	\$ 1,615,472	\$ 0
Net difference between projected and actual earnings on investments	\$ 91,304	\$ 0
Changes in proportionate share	\$ 1,657	\$ 866,453
Differences between employer contributions and employer's proportionate share of system contributions	\$ 207,550	\$ 65,091
Total (prior to post-MD contributions)	\$ 2,344,576	\$ 931,544
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,413,032

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 211,600
2 nd Fiscal Year	938,364
3 rd Fiscal Year	589,044
4 th Fiscal Year	(315,907)
5 th Fiscal Year	(10,068)
Thereafter	0
Total	\$ 1,413,032

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02405170%
Employer's proportionate share at MD 0.02215069%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,610,719
Employer's proportionate share of system NPL/(A) at MD \$ 2,985,921

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,088,555
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,227,730

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 643,747
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (73,465)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,620

Employer's Total Pension Expense/(Income) \$ 586,902

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 144,400	\$ 0
Changes of assumptions	\$ 544,280	\$ 0
Net difference between projected and actual earnings on investments	\$ 30,762	\$ 0
Changes in proportionate share	\$ 6,010	\$ 280,646
Differences between employer contributions and employer's proportionate share of system contributions	\$ 87,336	\$ 13,179
Total (prior to post-MD contributions)	\$ 812,788	\$ 293,825
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 518,963

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 84,950
2 nd Fiscal Year	328,957
3 rd Fiscal Year	207,290
4 th Fiscal Year	(100,488)
5 th Fiscal Year	(1,746)
Thereafter	0
Total	\$ 518,963

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4345: Oregon Trail School District 46

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.31898262%
Employer's proportionate share at MD 0.27919925%

Employer's proportionate share of system NPL/(A) at prior MD \$ 47,886,698
Employer's proportionate share of system NPL/(A) at MD \$ 37,636,164

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 64,138,896
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,474,973

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,114,133
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,204,793)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 367,540

Employer's Total Pension Expense/(Income) \$ 7,276,880

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,820,101	\$ 0
Changes of assumptions	\$ 6,860,401	\$ 0
Net difference between projected and actual earnings on investments	\$ 387,741	\$ 0
Changes in proportionate share	\$ 0	\$ 4,580,993
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,393,003	\$ 37,327
Total (prior to post-MD contributions)	\$ 10,461,246	\$ 4,618,320
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,842,926

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 950,009
2 nd Fiscal Year	3,985,532
3 rd Fiscal Year	2,415,547
4 th Fiscal Year	(1,436,614)
5 th Fiscal Year	(71,548)
Thereafter	0
Total	\$ 5,842,926

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4346: Knappa School District 4

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04185983%
Employer's proportionate share at MD 0.03807531%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,284,132
Employer's proportionate share of system NPL/(A) at MD \$ 5,132,566

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,746,830
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,110,372

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,106,551
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (118,754)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 50,825

Employer's Total Pension Expense/(Income) \$ 1,038,622

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 248,213	\$ 0
Changes of assumptions	\$ 935,575	\$ 0
Net difference between projected and actual earnings on investments	\$ 52,877	\$ 0
Changes in proportionate share	\$ 0	\$ 429,653
Differences between employer contributions and employer's proportionate share of system contributions	\$ 161,864	\$ 0
Total (prior to post-MD contributions)	\$ 1,398,529	\$ 429,653
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 968,876

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 175,806
2 nd Fiscal Year	588,031
3 rd Fiscal Year	376,259
4 th Fiscal Year	(167,285)
5 th Fiscal Year	(3,934)
Thereafter	0
Total	\$ 968,876

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4347: Clatskanie School District 6J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06317554%
Employer's proportionate share at MD 0.05697926%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,484,115
Employer's proportionate share of system NPL/(A) at MD \$ 7,680,826

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,089,530
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,158,148

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,655,940
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (279,159)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 44,974

Employer's Total Pension Expense/(Income) \$ 1,421,755

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 371,448	\$ 0
Changes of assumptions	\$ 1,400,078	\$ 0
Net difference between projected and actual earnings on investments	\$ 79,131	\$ 0
Changes in proportionate share	\$ 0	\$ 1,016,130
Differences between employer contributions and employer's proportionate share of system contributions	\$ 227,284	\$ 37,488
Total (prior to post-MD contributions)	\$ 2,077,941	\$ 1,053,618
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,024,323

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 130,561
2 nd Fiscal Year	751,515
3 rd Fiscal Year	439,639
4 th Fiscal Year	(290,326)
5 th Fiscal Year	(7,067)
Thereafter	0
Total	\$ 1,024,323

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00261665%
Employer's proportionate share at MD 0.00253520%

Employer's proportionate share of system NPL/(A) at prior MD \$ 392,820
Employer's proportionate share of system NPL/(A) at MD \$ 341,746

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 582,397
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 140,517

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 73,678
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,622)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,064

Employer's Total Pension Expense/(Income) \$ 71,120

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,527	\$ 0
Changes of assumptions	\$ 62,294	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,521	\$ 0
Changes in proportionate share	\$ 2,221	\$ 22,891
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,445	\$ 2,527
Total (prior to post-MD contributions)	\$ 99,008	\$ 25,418
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 73,590

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 13,671
2 nd Fiscal Year	41,079
3 rd Fiscal Year	26,443
4 th Fiscal Year	(8,381)
5 th Fiscal Year	778
Thereafter	0
Total	\$ 73,590

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4350: Ridgeline Montessori

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01224254%
Employer's proportionate share at MD 0.01094288%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,837,890
Employer's proportionate share of system NPL/(A) at MD \$ 1,475,104

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,513,847
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 606,523

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 318,024
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (29,196)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,548

Employer's Total Pension Expense/(Income) \$ 303,376

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 71,337	\$ 0
Changes of assumptions	\$ 268,885	\$ 0
Net difference between projected and actual earnings on investments	\$ 15,197	\$ 0
Changes in proportionate share	\$ 1,946	\$ 119,492
Differences between employer contributions and employer's proportionate share of system contributions	\$ 50,956	\$ 0
Total (prior to post-MD contributions)	\$ 408,321	\$ 119,492
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 288,829

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 55,402
2 nd Fiscal Year	174,063
3 rd Fiscal Year	110,442
4 th Fiscal Year	(49,362)
5 th Fiscal Year	(1,716)
Thereafter	0
Total	\$ 288,829

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00285749%
Employer's proportionate share at MD 0.00265042%

Employer's proportionate share of system NPL/(A) at prior MD \$ 428,976
Employer's proportionate share of system NPL/(A) at MD \$ 357,278

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 608,866
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 146,903

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 77,027
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (31,756)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,783)

Employer's Total Pension Expense/(Income) \$ 34,488

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,278	\$ 0
Changes of assumptions	\$ 65,125	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,681	\$ 0
Changes in proportionate share	\$ 0	\$ 83,019
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,775	\$ 20,564
Total (prior to post-MD contributions)	\$ 92,859	\$ 103,583
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,724)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (25,573)
2 nd Fiscal Year	8,235
3 rd Fiscal Year	17,163
4 th Fiscal Year	(10,542)
5 th Fiscal Year	(7)
Thereafter	0
Total	\$ -10,724

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4352: Armadillo Technical Institute

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00728580%
Employer's proportionate share at MD 0.00642702%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,093,768
Employer's proportionate share of system NPL/(A) at MD \$ 866,365

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,476,444
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 356,226

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 186,783
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 125
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,890

Employer's Total Pension Expense/(Income) \$ 194,798

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,898	\$ 0
Changes of assumptions	\$ 157,923	\$ 0
Net difference between projected and actual earnings on investments	\$ 8,926	\$ 0
Changes in proportionate share	\$ 87,440	\$ 88,991
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,582	\$ 1,136
Total (prior to post-MD contributions)	\$ 318,769	\$ 90,127
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 228,642

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 49,157
2 nd Fiscal Year	119,549
3 rd Fiscal Year	88,063
4 th Fiscal Year	(25,305)
5 th Fiscal Year	(2,822)
Thereafter	0
Total	\$ 228,642

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4354: Opal Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00294292%
Employer's proportionate share at MD 0.00547733%

Employer's proportionate share of system NPL/(A) at prior MD \$ 441,801
Employer's proportionate share of system NPL/(A) at MD **\$ 738,346**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,258,277
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 303,588

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 159,183
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 35,710
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,170

Employer's Total Pension Expense/(Income) **\$ 199,063**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,707	\$ 0
Changes of assumptions	\$ 134,587	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,607	\$ 0
Changes in proportionate share	\$ 183,002	\$ 18,355
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,741	\$ 15,315
Total (prior to post-MD contributions)	\$ 385,644	\$ 33,670
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 351,974

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 74,943
2 nd Fiscal Year	135,188
3 rd Fiscal Year	107,820
4 th Fiscal Year	21,926
5 th Fiscal Year	12,098
Thereafter	0
Total	\$ 351,974

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4355: Three Rivers Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00871065%
Employer's proportionate share at MD 0.00863658%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,307,671
Employer's proportionate share of system NPL/(A) at MD **\$ 1,164,214**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,984,034
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 478,693

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 250,998
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,554)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,226

Employer's Total Pension Expense/(Income) **\$ 242,670**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 56,302	\$ 0
Changes of assumptions	\$ 212,215	\$ 0
Net difference between projected and actual earnings on investments	\$ 11,994	\$ 0
Changes in proportionate share	\$ 3,092	\$ 73,247
Differences between employer contributions and employer's proportionate share of system contributions	\$ 46,945	\$ 2,546
Total (prior to post-MD contributions)	\$ 330,548	\$ 75,793
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 254,755

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 46,958
2 nd Fiscal Year	140,645
3 rd Fiscal Year	90,898
4 th Fiscal Year	(27,002)
5 th Fiscal Year	3,256
Thereafter	0
Total	\$ 254,755

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4358: Detroit Lake Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per 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	\$ 138	\$ 0
Total (prior to post-MD contributions)	\$ 138	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 138

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 57
2 nd Fiscal Year	57
3 rd Fiscal Year	24
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 138

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01157011%
Employer's proportionate share at MD 0.01150498%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,736,942
Employer's proportionate share of system NPL/(A) at MD \$ 1,550,876

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,642,975
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 637,678

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 334,360
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,033)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,535

Employer's Total Pension Expense/(Income) \$ 348,862

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 75,001	\$ 0
Changes of assumptions	\$ 282,697	\$ 0
Net difference between projected and actual earnings on investments	\$ 15,978	\$ 0
Changes in proportionate share	\$ 32,854	\$ 72,710
Differences between employer contributions and employer's proportionate share of system contributions	\$ 63,932	\$ 0
Total (prior to post-MD contributions)	\$ 470,462	\$ 72,710
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 397,752

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 88,150
2 nd Fiscal Year	210,153
3 rd Fiscal Year	131,491
4 th Fiscal Year	(35,811)
5 th Fiscal Year	3,768
Thereafter	0
Total	\$ 397,752

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4361: Rimrock Expeditionary Alternative Learning

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01026868%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,541,567
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (166,499)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,469)

Employer's Total Pension Expense/(Income) **\$ (178,968)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 869	\$ 712,385
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,770	\$ 46,319
Total (prior to post-MD contributions)	\$ 3,639	\$ 758,704
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (755,065)

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	\$ (178,968)
2 nd Fiscal Year	(179,662)
3 rd Fiscal Year	(180,557)
4 th Fiscal Year	(167,356)
5 th Fiscal Year	(48,522)
Thereafter	0
Total	\$ -755,065

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4362: Kings Valley Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer's proportionate share at prior MD 0.00063725%
Employer's proportionate share at MD 0.00122586%

Employer's proportionate share of system NPL/(A) at prior MD \$ 95,666
Employer's proportionate share of system NPL/(A) at MD \$ 165,246

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 281,610
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 67,945

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 35,626
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,975
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (318)

Employer's Total Pension Expense/(Income) \$ 44,283

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,991	\$ 0
Changes of assumptions	\$ 30,121	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,702	\$ 0
Changes in proportionate share	\$ 43,357	\$ 3,249
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,059	\$ 4,610
Total (prior to post-MD contributions)	\$ 86,230	\$ 7,859
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 78,371

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 16,504
2 nd Fiscal Year	30,132
3 rd Fiscal Year	24,004
4 th Fiscal Year	4,962
5 th Fiscal Year	2,769
Thereafter	0
Total	\$ 78,371

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01555236%
Employer's proportionate share at MD 0.01806038%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,334,770
Employer's proportionate share of system NPL/(A) at MD **\$ 2,434,546**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,148,911
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,001,019

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 524,874
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 51,892
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 39,400

Employer's Total Pension Expense/(Income) **\$ 616,166**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 117,736	\$ 0
Changes of assumptions	\$ 443,774	\$ 0
Net difference between projected and actual earnings on investments	\$ 25,082	\$ 0
Changes in proportionate share	\$ 207,190	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 134,199	\$ 0
Total (prior to post-MD contributions)	\$ 927,981	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 927,981

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 206,903
2 nd Fiscal Year	401,966
3 rd Fiscal Year	293,081
4 th Fiscal Year	5,575
5 th Fiscal Year	20,455
Thereafter	0
Total	\$ 927,981

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4365: Mitch Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00990495%
Employer's proportionate share at MD 0.01105715%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,486,963
Employer's proportionate share of system NPL/(A) at MD **\$ 1,490,508**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,540,098
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 612,857

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 321,345
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,989
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,761

Employer's Total Pension Expense/(Income) **\$ 335,095**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 72,082	\$ 0
Changes of assumptions	\$ 271,693	\$ 0
Net difference between projected and actual earnings on investments	\$ 15,356	\$ 0
Changes in proportionate share	\$ 78,335	\$ 53,729
Differences between employer contributions and employer's proportionate share of system contributions	\$ 52,065	\$ 4,762
Total (prior to post-MD contributions)	\$ 489,531	\$ 58,491
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 431,040

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 84,531
2 nd Fiscal Year	205,233
3 rd Fiscal Year	143,975
4 th Fiscal Year	(12,618)
5 th Fiscal Year	9,919
Thereafter	0
Total	\$ 431,040

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.01295724%

Employer's proportionate share at MD 0.01300797%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,945,183

Employer's proportionate share of system NPL/(A) at MD \$ 1,753,479

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,988,249

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 720,983

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 378,040

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,999)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,417

Employer's Total Pension Expense/(Income) \$ 383,458

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 84,799	\$ 0
Changes of assumptions	\$ 319,628	\$ 0
Net difference between projected and actual earnings on investments	\$ 18,065	\$ 0
Changes in proportionate share	\$ 3,436	\$ 51,328
Differences between employer contributions and employer's proportionate share of system contributions	\$ 78,568	\$ 0
Total (prior to post-MD contributions)	\$ 504,496	\$ 51,328
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 453,168

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 88,687
2 nd Fiscal Year	230,644
3 rd Fiscal Year	159,639
4 th Fiscal Year	(31,489)
5 th Fiscal Year	5,687
Thereafter	0
Total	\$ 453,168

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00607489%
Employer's proportionate share at MD 0.03452118%

Employer's proportionate share of system NPL/(A) at prior MD \$ 911,982
Employer's proportionate share of system NPL/(A) at MD \$ 4,653,468

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,930,359
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,913,380

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,003,260
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,922)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 126,338

Employer's Total Pension Expense/(Income) \$ 1,094,676

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 225,044	\$ 0
Changes of assumptions	\$ 848,244	\$ 0
Net difference between projected and actual earnings on investments	\$ 47,942	\$ 0
Changes in proportionate share	\$ 1,926,658	\$ 1,589,794
Differences between employer contributions and employer's proportionate share of system contributions	\$ 425,124	\$ 2,448
Total (prior to post-MD contributions)	\$ 3,473,012	\$ 1,592,242
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,880,770

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	\$ 312,399
2 nd Fiscal Year	684,783
3 rd Fiscal Year	486,649
4 th Fiscal Year	247,702
5 th Fiscal Year	149,237
Thereafter	0
Total	\$ 1,880,770

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4369: Trillium Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01226690%
Employer's proportionate share at MD 0.01746296%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,841,547
Employer's proportionate share of system NPL/(A) at MD **\$ 2,354,014**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,011,669
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 967,907

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 507,511
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 56,415
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 45,279

Employer's Total Pension Expense/(Income) **\$ 609,205**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 113,841	\$ 0
Changes of assumptions	\$ 429,095	\$ 0
Net difference between projected and actual earnings on investments	\$ 24,252	\$ 0
Changes in proportionate share	\$ 358,927	\$ 93,544
Differences between employer contributions and employer's proportionate share of system contributions	\$ 133,297	\$ 0
Total (prior to post-MD contributions)	\$ 1,059,412	\$ 93,544
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 965,868

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 213,481
2 nd Fiscal Year	402,410
3 rd Fiscal Year	287,943
4 th Fiscal Year	31,026
5 th Fiscal Year	31,007
Thereafter	0
Total	\$ 965,868

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00272689%
Employer's proportionate share at MD 0.00450814%

Employer's proportionate share of system NPL/(A) at prior MD \$ 409,370
Employer's proportionate share of system NPL/(A) at MD **\$ 607,699**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,035,630
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 249,869

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 131,016
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 22,547
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,798

Employer's Total Pension Expense/(Income) **\$ 162,361**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 29,389	\$ 0
Changes of assumptions	\$ 110,773	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,261	\$ 0
Changes in proportionate share	\$ 130,574	\$ 31,841
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,918	\$ 2,621
Total (prior to post-MD contributions)	\$ 309,915	\$ 34,462
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 275,453

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 60,203
2 nd Fiscal Year	108,798
3 rd Fiscal Year	80,613
4 th Fiscal Year	15,550
5 th Fiscal Year	10,288
Thereafter	0
Total	\$ 275,453

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4371: The Lighthouse School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.01060831%

Employer's proportionate share at MD 0.01018091%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,592,554

Employer's proportionate share of system NPL/(A) at MD \$ 1,372,391

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,338,804

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 564,290

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 295,879

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (37,771)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 78

Employer's Total Pension Expense/(Income) \$ 258,186

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 66,369	\$ 0
Changes of assumptions	\$ 250,162	\$ 0
Net difference between projected and actual earnings on investments	\$ 14,139	\$ 0
Changes in proportionate share	\$ 0	\$ 131,366
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,178	\$ 9,049
Total (prior to post-MD contributions)	\$ 352,848	\$ 140,415
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 212,433

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 27,479
2 nd Fiscal Year	140,717
3 rd Fiscal Year	86,788
4 th Fiscal Year	(43,822)
5 th Fiscal Year	1,272
Thereafter	0
Total	\$ 212,433

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00388552%
Employer's proportionate share at MD 0.00346998%

Employer's proportionate share of system NPL/(A) at prior MD \$ 583,307
Employer's proportionate share of system NPL/(A) at MD \$ 467,755

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 797,139
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 192,328

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 100,845
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (29,214)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,278

Employer's Total Pension Expense/(Income) \$ 77,909

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,621	\$ 0
Changes of assumptions	\$ 85,263	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,819	\$ 0
Changes in proportionate share	\$ 7,556	\$ 113,338
Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,801	\$ 6,086
Total (prior to post-MD contributions)	\$ 150,060	\$ 119,424
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 30,636

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (723)
2 nd Fiscal Year	36,300
3 rd Fiscal Year	15,068
4 th Fiscal Year	(20,123)
5 th Fiscal Year	115
Thereafter	0
Total	\$ 30,636

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4374: Lone School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.02314909%

Employer's proportionate share at MD 0.02213493%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,475,216

Employer's proportionate share of system NPL/(A) at MD \$ 2,983,797

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,084,935

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,226,857

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 643,289

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,742)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,524

Employer's Total Pension Expense/(Income) \$ 635,071

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 144,298	\$ 0
Changes of assumptions	\$ 543,893	\$ 0
Net difference between projected and actual earnings on investments	\$ 30,740	\$ 0
Changes in proportionate share	\$ 13,739	\$ 103,314
Differences between employer contributions and employer's proportionate share of system contributions	\$ 72,208	\$ 22,971
Total (prior to post-MD contributions)	\$ 804,878	\$ 126,285
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 678,593

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 133,476
2 nd Fiscal Year	373,261
3 rd Fiscal Year	247,918
4 th Fiscal Year	(78,340)
5 th Fiscal Year	2,277
Thereafter	0
Total	\$ 678,593

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4375: Eddyville Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01133676%
Employer's proportionate share at MD 0.00949846%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,701,911
Employer's proportionate share of system NPL/(A) at MD \$ 1,280,396

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,182,029
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 526,464

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 276,046
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (48,478)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,512

Employer's Total Pension Expense/(Income) \$ 237,080

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 61,920	\$ 0
Changes of assumptions	\$ 233,393	\$ 0
Net difference between projected and actual earnings on investments	\$ 13,191	\$ 0
Changes in proportionate share	\$ 17,855	\$ 213,483
Differences between employer contributions and employer's proportionate share of system contributions	\$ 53,327	\$ 9,522
Total (prior to post-MD contributions)	\$ 379,686	\$ 223,005
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 156,681

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 21,837
2 nd Fiscal Year	125,542
3 rd Fiscal Year	69,899
4 th Fiscal Year	(56,655)
5 th Fiscal Year	(3,941)
Thereafter	0
Total	\$ 156,681

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4376: Four Rivers Community School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01598216%
Employer's proportionate share at MD 0.01383150%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,399,293
Employer's proportionate share of system NPL/(A) at MD \$ 1,864,491

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,177,434
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 766,628

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 401,973
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (46,582)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,985

Employer's Total Pension Expense/(Income) \$ 364,376

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 90,168	\$ 0
Changes of assumptions	\$ 339,864	\$ 0
Net difference between projected and actual earnings on investments	\$ 19,209	\$ 0
Changes in proportionate share	\$ 0	\$ 179,748
Differences between employer contributions and employer's proportionate share of system contributions	\$ 51,804	\$ 6,073
Total (prior to post-MD contributions)	\$ 501,045	\$ 185,821
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 315,224

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 50,944
2 nd Fiscal Year	203,502
3 rd Fiscal Year	133,261
4 th Fiscal Year	(68,127)
5 th Fiscal Year	(4,356)
Thereafter	0
Total	\$ 315,224

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4378: Mosier Community School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01033137%
Employer's proportionate share at MD 0.00816704%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,550,979
Employer's proportionate share of system NPL/(A) at MD \$ 1,100,920

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,876,169
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 452,669

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 237,352
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (51,118)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,601

Employer's Total Pension Expense/(Income) \$ 191,835

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 53,241	\$ 0
Changes of assumptions	\$ 200,678	\$ 0
Net difference between projected and actual earnings on investments	\$ 11,342	\$ 0
Changes in proportionate share	\$ 0	\$ 201,802
Differences between employer contributions and employer's proportionate share of system contributions	\$ 55,349	\$ 15,889
Total (prior to post-MD contributions)	\$ 320,610	\$ 217,691
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 102,919

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,763
2 nd Fiscal Year	97,036
3 rd Fiscal Year	56,292
4 th Fiscal Year	(52,279)
5 th Fiscal Year	(4,892)
Thereafter	0
Total	\$ 102,919

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4379: Siletz Valley School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01361619%
Employer's proportionate share at MD 0.01322537%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,044,106
Employer's proportionate share of system NPL/(A) at MD **\$ 1,782,785**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,038,191
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 733,033

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 384,358
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,146)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,397

Employer's Total Pension Expense/(Income) **\$ 374,609**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 86,216	\$ 0
Changes of assumptions	\$ 324,970	\$ 0
Net difference between projected and actual earnings on investments	\$ 18,367	\$ 0
Changes in proportionate share	\$ 5,674	\$ 49,774
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,538	\$ 7,086
Total (prior to post-MD contributions)	\$ 463,765	\$ 56,860
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 406,905

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 74,912
2 nd Fiscal Year	221,300
3 rd Fiscal Year	153,158
4 th Fiscal Year	(44,141)
5 th Fiscal Year	1,677
Thereafter	0
Total	\$ 406,905

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4380: The Emerson School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00672277%
Employer's proportionate share at MD 0.00524100%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,009,244
Employer's proportionate share of system NPL/(A) at MD \$ 706,489

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,203,986
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 290,489

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 152,315
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (37,734)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,469

Employer's Total Pension Expense/(Income) \$ 120,050

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 34,166	\$ 0
Changes of assumptions	\$ 128,780	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,278	\$ 0
Changes in proportionate share	\$ 8,336	\$ 159,326
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,755	\$ 4,486
Total (prior to post-MD contributions)	\$ 202,315	\$ 163,812
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 38,503

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,285
2 nd Fiscal Year	57,706
3 rd Fiscal Year	25,984
4 th Fiscal Year	(41,505)
5 th Fiscal Year	(4,966)
Thereafter	0
Total	\$ 38,503

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.14009676%
Employer's proportionate share at MD 0.13883269%

Employer's proportionate share of system NPL/(A) at prior MD \$ 21,031,777
Employer's proportionate share of system NPL/(A) at MD \$ 18,714,699

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 31,893,264
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,694,978

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,034,778
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (44,982)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 245,616

Employer's Total Pension Expense/(Income) \$ 4,235,412

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 905,051	\$ 0
Changes of assumptions	\$ 3,411,356	\$ 0
Net difference between projected and actual earnings on investments	\$ 192,805	\$ 0
Changes in proportionate share	\$ 125,241	\$ 236,871
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,026,378	\$ 345,870
Total (prior to post-MD contributions)	\$ 5,660,831	\$ 582,741
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,078,090

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,089,356
2 nd Fiscal Year	2,597,954
3 rd Fiscal Year	1,835,906
4 th Fiscal Year	(442,671)
5 th Fiscal Year	(2,455)
Thereafter	0
Total	\$ 5,078,090

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4382: Self Enhancement Inc

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00572594%
Employer's proportionate share at MD 0.00586819%

Employer's proportionate share of system NPL/(A) at prior MD \$ 859,597
Employer's proportionate share of system NPL/(A) at MD \$ 791,034

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,348,067
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 325,252

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 170,542
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (26,126)
 - 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) \$ 154,751

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 38,255	\$ 0
Changes of assumptions	\$ 144,191	\$ 0
Net difference between projected and actual earnings on investments	\$ 8,150	\$ 0
Changes in proportionate share	\$ 15,504	\$ 101,681
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,178	\$ 0
Total (prior to post-MD contributions)	\$ 236,278	\$ 101,681
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 134,597

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 21,774
2 nd Fiscal Year	85,139
3 rd Fiscal Year	48,295
4 th Fiscal Year	(22,846)
5 th Fiscal Year	2,235
Thereafter	0
Total	\$ 134,597

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4383: City View Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00997381%
Employer's proportionate share at MD 0.00978936%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,497,300
Employer's proportionate share of system NPL/(A) at MD \$ 1,319,609

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,248,855
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 542,588

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 284,500
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,003)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,161

Employer's Total Pension Expense/(Income) \$ 282,658

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 63,817	\$ 0
Changes of assumptions	\$ 240,541	\$ 0
Net difference between projected and actual earnings on investments	\$ 13,595	\$ 0
Changes in proportionate share	\$ 0	\$ 18,276
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,077	\$ 0
Total (prior to post-MD contributions)	\$ 329,030	\$ 18,276
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 310,754

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 60,823
2 nd Fiscal Year	167,734
3 rd Fiscal Year	113,261
4 th Fiscal Year	(32,538)
5 th Fiscal Year	1,474
Thereafter	0
Total	\$ 310,754

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4386: Nixyaawii Community School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00614544%
Employer's proportionate share at MD 0.00523724%

Employer's proportionate share of system NPL/(A) at prior MD \$ 922,573
Employer's proportionate share of system NPL/(A) at MD \$ 705,982

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,203,122
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 290,281

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 152,206
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (35,342)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,778

Employer's Total Pension Expense/(Income) \$ 120,642

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 34,142	\$ 0
Changes of assumptions	\$ 128,688	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,273	\$ 0
Changes in proportionate share	\$ 16,895	\$ 154,162
Differences between employer contributions and employer's proportionate share of system contributions	\$ 27,436	\$ 9,390
Total (prior to post-MD contributions)	\$ 214,434	\$ 163,552
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 50,882

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,962
2 nd Fiscal Year	59,017
3 rd Fiscal Year	27,424
4 th Fiscal Year	(35,159)
5 th Fiscal Year	(2,362)
Thereafter	0
Total	\$ 50,882

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4388: West Lane Tech

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00496424%
Employer's proportionate share at MD 0.00274387%

Employer's proportionate share of system NPL/(A) at prior MD \$ 745,248
Employer's proportionate share of system NPL/(A) at MD \$ 369,875

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 630,334
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 152,082

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 79,743
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (37,618)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 34,533

Employer's Total Pension Expense/(Income) \$ 76,658

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,887	\$ 0
Changes of assumptions	\$ 67,422	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,811	\$ 0
Changes in proportionate share	\$ 2,981	\$ 163,218
Differences between employer contributions and employer's proportionate share of system contributions	\$ 83,860	\$ 0
Total (prior to post-MD contributions)	\$ 175,961	\$ 163,218
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,743

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,480
2 nd Fiscal Year	37,564
3 rd Fiscal Year	6,270
4 th Fiscal Year	(37,561)
5 th Fiscal Year	(8,010)
Thereafter	0
Total	\$ 12,743

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4390: Oregon Connections Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.10468564%
Employer's proportionate share at MD 0.09969752%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,715,745
Employer's proportionate share of system NPL/(A) at MD \$ 13,439,263

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,902,959
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,525,862

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,897,425
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22,603)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 135,601

Employer's Total Pension Expense/(Income) \$ 3,010,423

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 649,928	\$ 0
Changes of assumptions	\$ 2,449,738	\$ 0
Net difference between projected and actual earnings on investments	\$ 138,456	\$ 0
Changes in proportionate share	\$ 153,898	\$ 337,844
Differences between employer contributions and employer's proportionate share of system contributions	\$ 447,607	\$ 0
Total (prior to post-MD contributions)	\$ 3,839,627	\$ 337,844
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,501,783

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 751,200
2 nd Fiscal Year	1,829,484
3 rd Fiscal Year	1,226,465
4 th Fiscal Year	(319,049)
5 th Fiscal Year	13,684
Thereafter	0
Total	\$ 3,501,783

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4392: Eagleridge High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00934260%
Employer's proportionate share at MD 0.01061220%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,402,541
Employer's proportionate share of system NPL/(A) at MD \$ 1,430,529

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,437,882
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 588,195

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 308,413
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,311)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,278)

Employer's Total Pension Expense/(Income) \$ 269,824

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 69,181	\$ 0
Changes of assumptions	\$ 260,760	\$ 0
Net difference between projected and actual earnings on investments	\$ 14,738	\$ 0
Changes in proportionate share	\$ 85,989	\$ 172,361
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,111	\$ 21,532
Total (prior to post-MD contributions)	\$ 449,779	\$ 193,893
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 255,886

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 29,344
2 nd Fiscal Year	146,666
3 rd Fiscal Year	97,680
4 th Fiscal Year	(25,946)
5 th Fiscal Year	8,142
Thereafter	0
Total	\$ 255,886

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4393: Cascade Heights Public Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00922422%
Employer's proportionate share at MD 0.00980074%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,384,770
Employer's proportionate share of system NPL/(A) at MD \$ 1,321,143

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,251,470
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 543,218

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 284,831
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (24,739)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,041

Employer's Total Pension Expense/(Income) \$ 265,133

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 63,891	\$ 0
Changes of assumptions	\$ 240,821	\$ 0
Net difference between projected and actual earnings on investments	\$ 13,611	\$ 0
Changes in proportionate share	\$ 39,047	\$ 105,879
Differences between employer contributions and employer's proportionate share of system contributions	\$ 42,597	\$ 12,430
Total (prior to post-MD contributions)	\$ 399,967	\$ 118,309
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 281,658

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 43,040
2 nd Fiscal Year	151,153
3 rd Fiscal Year	103,530
4 th Fiscal Year	(22,620)
5 th Fiscal Year	6,555
Thereafter	0
Total	\$ 281,658

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4395: Siletz Valley Early College Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00427773%
Employer's proportionate share at MD 0.00391959%

Employer's proportionate share of system NPL/(A) at prior MD \$ 642,187
Employer's proportionate share of system NPL/(A) at MD \$ 528,362

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 900,426
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 217,248

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 113,912
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,447)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,369
Employer's Total Pension Expense/(Income) \$ 94,834

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,552	\$ 0
Changes of assumptions	\$ 96,311	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,443	\$ 0
Changes in proportionate share	\$ 0	\$ 67,711
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,345	\$ 6,112
Total (prior to post-MD contributions)	\$ 146,651	\$ 73,823
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 72,828

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,013
2 nd Fiscal Year	50,243
3 rd Fiscal Year	34,052
4 th Fiscal Year	(17,363)
5 th Fiscal Year	(116)
Thereafter	0
Total	\$ 72,828

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4396: Sweet Home Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00764529%
Employer's proportionate share at MD 0.00405202%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,147,736
Employer's proportionate share of system NPL/(A) at MD \$ 546,214

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 930,848
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 224,588

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 117,760
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (70,978)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,539

Employer's Total Pension Expense/(Income) \$ 55,321

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,415	\$ 0
Changes of assumptions	\$ 99,565	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,627	\$ 0
Changes in proportionate share	\$ 0	\$ 285,460
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43,263	\$ 8,646
Total (prior to post-MD contributions)	\$ 174,870	\$ 294,106
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (119,236)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (36,500)
2 nd Fiscal Year	7,497
3 rd Fiscal Year	(12,970)
4 th Fiscal Year	(63,788)
5 th Fiscal Year	(13,473)
Thereafter	0
Total	\$ -119,236

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4397: Springwater Environmental Sciences School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01247495%
Employer's proportionate share at MD 0.00902692%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,872,780
Employer's proportionate share of system NPL/(A) at MD \$ 1,216,832

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,073,704
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 500,329

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 262,342
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (46,344)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,120

Employer's Total Pension Expense/(Income) \$ 224,118

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 58,847	\$ 0
Changes of assumptions	\$ 221,807	\$ 0
Net difference between projected and actual earnings on investments	\$ 12,536	\$ 0
Changes in proportionate share	\$ 25,261	\$ 233,534
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,454	\$ 11,583
Total (prior to post-MD contributions)	\$ 350,905	\$ 245,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 105,788

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 19,561
2 nd Fiscal Year	116,400
3 rd Fiscal Year	60,667
4 th Fiscal Year	(77,651)
5 th Fiscal Year	(13,188)
Thereafter	0
Total	\$ 105,788

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4398: LEP High

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02652984%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,982,745
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (428,507)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (41,422)

Employer's Total Pension Expense/(Income) **\$ (469,929)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 14,632	\$ 1,852,066
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,553	\$ 153,801
Total (prior to post-MD contributions)	\$ 28,185	\$ 2,005,867
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,977,682)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (469,929)
2 nd Fiscal Year	(473,221)
3 rd Fiscal Year	(474,922)
4 th Fiscal Year	(434,274)
5 th Fiscal Year	(125,336)
Thereafter	0
Total	\$ -1,977,682

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4400: Phoenix School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00040714%
Employer's proportionate share at MD 0.00399576%

Employer's proportionate share of system NPL/(A) at prior MD \$ 61,121
Employer's proportionate share of system NPL/(A) at MD \$ 538,630

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 917,924
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 221,470

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 116,125
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 58,948
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 48,530

Employer's Total Pension Expense/(Income) \$ 223,603

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,048	\$ 0
Changes of assumptions	\$ 98,183	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,549	\$ 0
Changes in proportionate share	\$ 249,963	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 131,321	\$ 0
Total (prior to post-MD contributions)	\$ 511,064	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 511,064

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	\$ 133,056
2 nd Fiscal Year	171,051
3 rd Fiscal Year	130,940
4 th Fiscal Year	55,867
5 th Fiscal Year	20,149
Thereafter	0
Total	\$ 511,064

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.00371019%

Employer's proportionate share at MD 0.00353552%

Employer's proportionate share of system NPL/(A) at prior MD \$ 556,986

Employer's proportionate share of system NPL/(A) at MD \$ 476,589

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 812,195

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 195,961

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 102,750

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,277)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,497

Employer's Total Pension Expense/(Income) \$ 96,970

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,048	\$ 0
Changes of assumptions	\$ 86,874	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,910	\$ 0
Changes in proportionate share	\$ 9,576	\$ 46,538
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,127	\$ 3,571
Total (prior to post-MD contributions)	\$ 141,535	\$ 50,109
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 91,426

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 16,852
2 nd Fiscal Year	55,046
3 rd Fiscal Year	32,997
4 th Fiscal Year	(14,143)
5 th Fiscal Year	673
Thereafter	0
Total	\$ 91,426

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4402: Sage Community School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00408839%
Employer's proportionate share at MD 0.00213853%

Employer's proportionate share of system NPL/(A) at prior MD \$ 613,762
Employer's proportionate share of system NPL/(A) at MD \$ 288,275

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 491,273
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 118,531

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 62,150
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,001)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,144

Employer's Total Pension Expense/(Income) \$ 53,293

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,941	\$ 0
Changes of assumptions	\$ 52,547	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,970	\$ 0
Changes in proportionate share	\$ 40,725	\$ 142,811
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,889	\$ 6,977
Total (prior to post-MD contributions)	\$ 134,072	\$ 149,788
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,716)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,833
2 nd Fiscal Year	25,040
3 rd Fiscal Year	(1,285)
4 th Fiscal Year	(36,295)
5 th Fiscal Year	(8,008)
Thereafter	0
Total	\$ -15,716

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01744179%
Employer's proportionate share at MD 0.01624656%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,618,418
Employer's proportionate share of system NPL/(A) at MD \$ 2,190,042

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,732,232
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 900,486

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 472,160
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,399)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 25,312

Employer's Total Pension Expense/(Income) \$ 474,073

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 105,911	\$ 0
Changes of assumptions	\$ 399,206	\$ 0
Net difference between projected and actual earnings on investments	\$ 22,563	\$ 0
Changes in proportionate share	\$ 34,354	\$ 143,282
Differences between employer contributions and employer's proportionate share of system contributions	\$ 102,295	\$ 17,125
Total (prior to post-MD contributions)	\$ 664,329	\$ 160,407
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 503,922

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 105,913
2 nd Fiscal Year	280,540
3 rd Fiscal Year	180,482
4 th Fiscal Year	(63,019)
5 th Fiscal Year	5
Thereafter	0
Total	\$ 503,922

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4404: Alliance Charter Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02333706%
Employer's proportionate share at MD 0.02259297%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,503,435
Employer's proportionate share of system NPL/(A) at MD \$ 3,045,541

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,190,158
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,252,244

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 656,601
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,045)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,793

Employer's Total Pension Expense/(Income) \$ 668,349

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 147,284	\$ 0
Changes of assumptions	\$ 555,148	\$ 0
Net difference between projected and actual earnings on investments	\$ 31,376	\$ 0
Changes in proportionate share	\$ 26,758	\$ 71,764
Differences between employer contributions and employer's proportionate share of system contributions	\$ 58,004	\$ 0
Total (prior to post-MD contributions)	\$ 818,570	\$ 71,764
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 746,806

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 156,374
2 nd Fiscal Year	401,612
3 rd Fiscal Year	263,529
4 th Fiscal Year	(77,620)
5 th Fiscal Year	2,910
Thereafter	0
Total	\$ 746,806

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01060269%
Employer's proportionate share at MD 0.01051882%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,591,710
Employer's proportionate share of system NPL/(A) at MD **\$ 1,417,941**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,416,430
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 583,019

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 305,700
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,935
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,009

Employer's Total Pension Expense/(Income) **\$ 332,644**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 68,572	\$ 0
Changes of assumptions	\$ 258,465	\$ 0
Net difference between projected and actual earnings on investments	\$ 14,608	\$ 0
Changes in proportionate share	\$ 53,091	\$ 10,076
Differences between employer contributions and employer's proportionate share of system contributions	\$ 41,290	\$ 0
Total (prior to post-MD contributions)	\$ 436,026	\$ 10,076
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 425,950

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 94,279
2 nd Fiscal Year	208,255
3 rd Fiscal Year	145,817
4 th Fiscal Year	(25,262)
5 th Fiscal Year	2,861
Thereafter	0
Total	\$ 425,950

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01150177%
Employer's proportionate share at MD 0.01112150%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,726,683
Employer's proportionate share of system NPL/(A) at MD \$ 1,499,182

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,554,881
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 616,423

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 323,215
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,167
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,584

Employer's Total Pension Expense/(Income) \$ 344,966

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 72,501	\$ 0
Changes of assumptions	\$ 273,274	\$ 0
Net difference between projected and actual earnings on investments	\$ 15,445	\$ 0
Changes in proportionate share	\$ 56,339	\$ 25,755
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,220	\$ 4,030
Total (prior to post-MD contributions)	\$ 447,779	\$ 29,785
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 417,994

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	\$ 92,944
2 nd Fiscal Year	214,631
3 rd Fiscal Year	146,655
4 th Fiscal Year	(36,394)
5 th Fiscal Year	158
Thereafter	0
Total	\$ 417,994

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4408: Muddy Creek Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00430206%
Employer's proportionate share at MD 0.00504358%

Employer's proportionate share of system NPL/(A) at prior MD \$ 645,839
Employer's proportionate share of system NPL/(A) at MD **\$ 679,876**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,158,634
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 279,547

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 146,577
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 28,824
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,478

Employer's Total Pension Expense/(Income) **\$ 186,879**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,879	\$ 0
Changes of assumptions	\$ 123,929	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,004	\$ 0
Changes in proportionate share	\$ 105,315	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 31,585	\$ 0
Total (prior to post-MD contributions)	\$ 300,712	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 300,712

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 72,588
2 nd Fiscal Year	126,728
3 rd Fiscal Year	93,525
4 th Fiscal Year	2,892
5 th Fiscal Year	4,979
Thereafter	0
Total	\$ 300,712

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4409: Southwest Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00792931%
Employer's proportionate share at MD 0.00925561%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,190,374
Employer's proportionate share of system NPL/(A) at MD \$ 1,247,660

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,126,240
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 513,004

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 268,988
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,518
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,397

Employer's Total Pension Expense/(Income) \$ 278,903

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 60,337	\$ 0
Changes of assumptions	\$ 227,426	\$ 0
Net difference between projected and actual earnings on investments	\$ 12,854	\$ 0
Changes in proportionate share	\$ 114,858	\$ 98,346
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,483	\$ 7,745
Total (prior to post-MD contributions)	\$ 447,958	\$ 106,091
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 341,867

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 69,164
2 nd Fiscal Year	168,337
3 rd Fiscal Year	109,003
4 th Fiscal Year	(13,573)
5 th Fiscal Year	8,936
Thereafter	0
Total	\$ 341,867

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4410: Ace Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00643978%
Employer's proportionate share at MD 0.00516895%

Employer's proportionate share of system NPL/(A) at prior MD \$ 966,761
Employer's proportionate share of system NPL/(A) at MD \$ 696,776

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,187,434
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 286,496

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 150,221
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,989)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,871)

Employer's Total Pension Expense/(Income) \$ 123,361

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,696	\$ 0
Changes of assumptions	\$ 127,010	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,178	\$ 0
Changes in proportionate share	\$ 19,348	\$ 104,879
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,330	\$ 34,589
Total (prior to post-MD contributions)	\$ 197,562	\$ 139,468
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 58,094

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,228
2 nd Fiscal Year	63,051
3 rd Fiscal Year	38,047
4 th Fiscal Year	(41,925)
5 th Fiscal Year	(7,307)
Thereafter	0
Total	\$ 58,094

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4411: Sherwood Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00739755%
Employer's proportionate share at MD 0.00938834%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,110,544
Employer's proportionate share of system NPL/(A) at MD \$ 1,265,552

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,156,731
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 520,361

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 272,845
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 32,011
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 29,145

Employer's Total Pension Expense/(Income) \$ 334,001

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 61,203	\$ 0
Changes of assumptions	\$ 230,688	\$ 0
Net difference between projected and actual earnings on investments	\$ 13,038	\$ 0
Changes in proportionate share	\$ 152,776	\$ 22,510
Differences between employer contributions and employer's proportionate share of system contributions	\$ 78,232	\$ 0
Total (prior to post-MD contributions)	\$ 535,937	\$ 22,510
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 513,427

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 121,254
2 nd Fiscal Year	219,865
3 rd Fiscal Year	153,198
4 th Fiscal Year	6,525
5 th Fiscal Year	12,584
Thereafter	0
Total	\$ 513,427

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4412: Estacada Web Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02273158%
Employer's proportionate share at MD 0.02001644%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,412,538
Employer's proportionate share of system NPL/(A) at MD \$ 2,698,224

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,598,266
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,109,437

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 581,721
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (51,478)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 27,217

Employer's Total Pension Expense/(Income) \$ 557,460

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 130,487	\$ 0
Changes of assumptions	\$ 491,838	\$ 0
Net difference between projected and actual earnings on investments	\$ 27,798	\$ 0
Changes in proportionate share	\$ 0	\$ 209,204
Differences between employer contributions and employer's proportionate share of system contributions	\$ 98,193	\$ 0
Total (prior to post-MD contributions)	\$ 748,316	\$ 209,204
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 539,112

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 103,872
2 nd Fiscal Year	322,340
3 rd Fiscal Year	208,577
4 th Fiscal Year	(91,242)
5 th Fiscal Year	(4,434)
Thereafter	0
Total	\$ 539,112

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01175624%
Employer's proportionate share at MD 0.01382304%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,764,885
Employer's proportionate share of system NPL/(A) at MD **\$ 1,863,351**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,175,490
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 766,160

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 401,727
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,469
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 33,249

Employer's Total Pension Expense/(Income) **\$ 438,445**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 90,112	\$ 0
Changes of assumptions	\$ 339,656	\$ 0
Net difference between projected and actual earnings on investments	\$ 19,197	\$ 0
Changes in proportionate share	\$ 200,099	\$ 178,639
Differences between employer contributions and employer's proportionate share of system contributions	\$ 116,390	\$ 0
Total (prior to post-MD contributions)	\$ 765,454	\$ 178,639
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 586,815

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 125,205
2 nd Fiscal Year	275,312
3 rd Fiscal Year	178,286
4 th Fiscal Year	(9,110)
5 th Fiscal Year	17,122
Thereafter	0
Total	\$ 586,815

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4419: Silvies River Web Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00270912%
Employer's proportionate share at MD 0.00400686%

Employer's proportionate share of system NPL/(A) at prior MD \$ 406,702
Employer's proportionate share of system NPL/(A) at MD **\$ 540,126**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 920,474
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 222,085

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 116,448
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,589
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,150

Employer's Total Pension Expense/(Income) **\$ 140,187**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,121	\$ 0
Changes of assumptions	\$ 98,455	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,565	\$ 0
Changes in proportionate share	\$ 87,895	\$ 22,452
Differences between employer contributions and employer's proportionate share of system contributions	\$ 35,868	\$ 0
Total (prior to post-MD contributions)	\$ 253,904	\$ 22,452
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 231,452

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 49,388
2 nd Fiscal Year	93,046
3 rd Fiscal Year	69,452
4 th Fiscal Year	11,290
5 th Fiscal Year	8,275
Thereafter	0
Total	\$ 231,452

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4420: Oregon Virtual Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04127169%
Employer's proportionate share at MD 0.04418750%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,195,839
Employer's proportionate share of system NPL/(A) at MD **\$ 5,956,492**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,150,949
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,449,148

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,284,184
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 134,395
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 101,163

Employer's Total Pension Expense/(Income) **\$ 1,519,742**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 288,058	\$ 0
Changes of assumptions	\$ 1,085,762	\$ 0
Net difference between projected and actual earnings on investments	\$ 61,366	\$ 0
Changes in proportionate share	\$ 467,278	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 314,634	\$ 0
Total (prior to post-MD contributions)	\$ 2,217,098	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,217,098

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 518,419
2 nd Fiscal Year	992,221
3 rd Fiscal Year	704,662
4 th Fiscal Year	(31,764)
5 th Fiscal Year	33,560
Thereafter	0
Total	\$ 2,217,098

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4421: Home Scholars Academy of Oakridge and Westfir

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00039574%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 59,410
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,278)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 81

Employer's Total Pension Expense/(Income) \$ (1,197)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 16,349	\$ 26,804
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,868	\$ 2,408
Total (prior to post-MD contributions)	\$ 18,217	\$ 29,212
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,995)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,197)
2 nd Fiscal Year	(1,237)
3 rd Fiscal Year	(1,722)
4 th Fiscal Year	(4,967)
5 th Fiscal Year	(1,872)
Thereafter	0
Total	\$ -10,995

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03616460%
Employer's proportionate share at MD 0.03124093%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,429,146
Employer's proportionate share of system NPL/(A) at MD \$ 4,211,289

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,176,806
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,731,568

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 907,929
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (59,397)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 47,721

Employer's Total Pension Expense/(Income) \$ 896,253

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 203,660	\$ 0
Changes of assumptions	\$ 767,643	\$ 0
Net difference between projected and actual earnings on investments	\$ 43,386	\$ 0
Changes in proportionate share	\$ 44,463	\$ 333,479
Differences between employer contributions and employer's proportionate share of system contributions	\$ 148,274	\$ 0
Total (prior to post-MD contributions)	\$ 1,207,426	\$ 333,479
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 873,947

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 188,309
2 nd Fiscal Year	523,648
3 rd Fiscal Year	326,186
4 th Fiscal Year	(153,445)
5 th Fiscal Year	(10,751)
Thereafter	0
Total	\$ 873,947

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4423: Molalla River Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00825257%
Employer's proportionate share at MD 0.00785130%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,238,902
Employer's proportionate share of system NPL/(A) at MD \$ 1,058,358

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,803,636
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 435,168

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 228,176
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,924)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,923

Employer's Total Pension Expense/(Income) \$ 233,175

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 51,183	\$ 0
Changes of assumptions	\$ 192,920	\$ 0
Net difference between projected and actual earnings on investments	\$ 10,904	\$ 0
Changes in proportionate share	\$ 17,572	\$ 66,530
Differences between employer contributions and employer's proportionate share of system contributions	\$ 52,643	\$ 0
Total (prior to post-MD contributions)	\$ 325,222	\$ 66,530
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 258,692

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 55,258
2 nd Fiscal Year	139,288
3 rd Fiscal Year	87,792
4 th Fiscal Year	(25,794)
5 th Fiscal Year	2,148
Thereafter	0
Total	\$ 258,692

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00530760%
Employer's proportionate share at MD 0.00423485%

Employer's proportionate share of system NPL/(A) at prior MD \$ 796,794
Employer's proportionate share of system NPL/(A) at MD \$ 570,859

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 972,849
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 234,722

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 123,074
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,023)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 26,713

Employer's Total Pension Expense/(Income) \$ 128,764

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,607	\$ 0
Changes of assumptions	\$ 104,057	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,881	\$ 0
Changes in proportionate share	\$ 2,775	\$ 90,090
Differences between employer contributions and employer's proportionate share of system contributions	\$ 123,730	\$ 11,948
Total (prior to post-MD contributions)	\$ 264,050	\$ 102,038
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 162,012

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 32,799
2 nd Fiscal Year	78,930
3 rd Fiscal Year	57,181
4 th Fiscal Year	(8,641)
5 th Fiscal Year	1,743
Thereafter	0
Total	\$ 162,012

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4429: Clackamas Web Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00030506%
Employer's proportionate share at MD 0.00020952%

Employer's proportionate share of system NPL/(A) at prior MD \$ 45,797
Employer's proportionate share of system NPL/(A) at MD **\$ 28,243**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 48,132
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,613

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,089
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,220)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (436)

Employer's Total Pension Expense/(Income) **\$ 2,433**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,366	\$ 0
Changes of assumptions	\$ 5,148	\$ 0
Net difference between projected and actual earnings on investments	\$ 291	\$ 0
Changes in proportionate share	\$ 0	\$ 11,926
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,071
Total (prior to post-MD contributions)	\$ 6,805	\$ 12,997
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,192)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,315)
2 nd Fiscal Year	18
3 rd Fiscal Year	(815)
4 th Fiscal Year	(2,662)
5 th Fiscal Year	(418)
Thereafter	0
Total	\$ -6,192

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00123177%
Employer's proportionate share at MD 0.00115706%

Employer's proportionate share of system NPL/(A) at prior MD \$ 184,917
Employer's proportionate share of system NPL/(A) at MD \$ 155,972

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 265,805
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 64,132

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 33,627
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,901)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 669

Employer's Total Pension Expense/(Income) \$ 28,395

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,543	\$ 0
Changes of assumptions	\$ 28,431	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,607	\$ 0
Changes in proportionate share	\$ 1,459	\$ 22,650
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,620	\$ 1,261
Total (prior to post-MD contributions)	\$ 42,660	\$ 23,911
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 18,749

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,175
2 nd Fiscal Year	14,652
3 rd Fiscal Year	7,847
4 th Fiscal Year	(5,931)
5 th Fiscal Year	6
Thereafter	0
Total	\$ 18,749

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4431: Corbett Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01236888%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,856,856
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (310,595)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (47,297)

Employer's Total Pension Expense/(Income) **\$ (357,892)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 3,521	\$ 1,224,634
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,227	\$ 144,721
Total (prior to post-MD contributions)	\$ 11,748	\$ 1,369,355
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,357,607)

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	\$ (357,892)
2 nd Fiscal Year	(359,949)
3 rd Fiscal Year	(345,033)
4 th Fiscal Year	(236,285)
5 th Fiscal Year	(58,448)
Thereafter	0
Total	\$ -1,357,607

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4432: Renaissance Public Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00190198%
Employer's proportionate share at MD 0.00383777%

Employer's proportionate share of system NPL/(A) at prior MD \$ 285,531
Employer's proportionate share of system NPL/(A) at MD \$ 517,333

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 881,630
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 212,713

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 111,534
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (27,556)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,560

Employer's Total Pension Expense/(Income) \$ 86,538

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,018	\$ 0
Changes of assumptions	\$ 94,301	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,330	\$ 0
Changes in proportionate share	\$ 144,188	\$ 209,536
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,003	\$ 15,634
Total (prior to post-MD contributions)	\$ 298,840	\$ 225,170
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 73,670

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (429)
2 nd Fiscal Year	40,840
3 rd Fiscal Year	18,890
4 th Fiscal Year	3,555
5 th Fiscal Year	10,814
Thereafter	0
Total	\$ 73,670

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4433: Powell Butte Community Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00961512%
Employer's proportionate share at MD 0.00573575%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,443,453
Employer's proportionate share of system NPL/(A) at MD \$ 773,181

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,317,642
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 317,911

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 166,693
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (48,935)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,735

Employer's Total Pension Expense/(Income) \$ 130,493

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,391	\$ 0
Changes of assumptions	\$ 140,937	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,966	\$ 0
Changes in proportionate share	\$ 36,124	\$ 262,749
Differences between employer contributions and employer's proportionate share of system contributions	\$ 57,351	\$ 8,346
Total (prior to post-MD contributions)	\$ 279,769	\$ 271,095
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,674

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 517
2 nd Fiscal Year	61,421
3 rd Fiscal Year	25,890
4 th Fiscal Year	(65,433)
5 th Fiscal Year	(13,721)
Thereafter	0
Total	\$ 8,674

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4434: Logos Public Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04241438%
Employer's proportionate share at MD 0.03619347%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,367,383
Employer's proportionate share of system NPL/(A) at MD \$ 4,878,893

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,314,525
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,006,069

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,051,860
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (60,030)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 48,622

Employer's Total Pension Expense/(Income) \$ 1,040,452

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 235,945	\$ 0
Changes of assumptions	\$ 889,335	\$ 0
Net difference between projected and actual earnings on investments	\$ 50,264	\$ 0
Changes in proportionate share	\$ 96,059	\$ 421,340
Differences between employer contributions and employer's proportionate share of system contributions	\$ 129,342	\$ 0
Total (prior to post-MD contributions)	\$ 1,400,945	\$ 421,340
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 979,605

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	\$ 220,280
2 nd Fiscal Year	607,284
3 rd Fiscal Year	365,385
4 th Fiscal Year	(195,732)
5 th Fiscal Year	(17,611)
Thereafter	0
Total	\$ 979,605

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00427871%
Employer's proportionate share at MD 0.00432736%

Employer's proportionate share of system NPL/(A) at prior MD \$ 642,334
Employer's proportionate share of system NPL/(A) at MD \$ 583,330

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 994,100
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 239,849

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 125,762
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,287)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,863

Employer's Total Pension Expense/(Income) \$ 139,338

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 28,210	\$ 0
Changes of assumptions	\$ 106,331	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,010	\$ 0
Changes in proportionate share	\$ 27,134	\$ 39,553
Differences between employer contributions and employer's proportionate share of system contributions	\$ 54,361	\$ 2,830
Total (prior to post-MD contributions)	\$ 222,046	\$ 42,383
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 179,663

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 41,277
2 nd Fiscal Year	86,836
3 rd Fiscal Year	54,649
4 th Fiscal Year	(6,862)
5 th Fiscal Year	3,762
Thereafter	0
Total	\$ 179,663

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00814468%
Employer's proportionate share at MD 0.00724263%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,222,706
Employer's proportionate share of system NPL/(A) at MD \$ 976,309

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,663,809
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 401,432

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 210,486
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,842)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,755

Employer's Total Pension Expense/(Income) \$ 207,399

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 47,215	\$ 0
Changes of assumptions	\$ 177,964	\$ 0
Net difference between projected and actual earnings on investments	\$ 10,058	\$ 0
Changes in proportionate share	\$ 20,341	\$ 61,096
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,859	\$ 6,963
Total (prior to post-MD contributions)	\$ 271,437	\$ 68,059
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 203,378

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 43,276
2 nd Fiscal Year	121,130
3 rd Fiscal Year	75,717
4 th Fiscal Year	(34,630)
5 th Fiscal Year	(2,116)
Thereafter	0
Total	\$ 203,378

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4437: Center for Advance Learning

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01028396%
Employer's proportionate share at MD 0.00989113%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,543,861
Employer's proportionate share of system NPL/(A) at MD \$ 1,333,328

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,272,234
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 548,228

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 287,458
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,081)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,491

Employer's Total Pension Expense/(Income) \$ 284,868

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 64,480	\$ 0
Changes of assumptions	\$ 243,042	\$ 0
Net difference between projected and actual earnings on investments	\$ 13,736	\$ 0
Changes in proportionate share	\$ 0	\$ 74,671
Differences between employer contributions and employer's proportionate share of system contributions	\$ 68,315	\$ 0
Total (prior to post-MD contributions)	\$ 389,573	\$ 74,671
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 314,902

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 60,727
2 nd Fiscal Year	168,610
3 rd Fiscal Year	112,913
4 th Fiscal Year	(30,216)
5 th Fiscal Year	2,869
Thereafter	0
Total	\$ 314,902

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4439: Homesource Family Charter

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (39,431)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,061)
Employer's Total Pension Expense/(Income) \$ (55,492)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 98,956
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 26,336
Total (prior to post-MD contributions)	\$ 0	\$ 125,292
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (125,292)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (55,492)
2 nd Fiscal Year	(49,385)
3 rd Fiscal Year	(18,974)
4 th Fiscal Year	(1,441)
5 th Fiscal Year	0
Thereafter	0
Total	\$ -125,292

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4440: Sheridan Allprep Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00323124%
Employer's proportionate share at MD 0.00472539%

Employer's proportionate share of system NPL/(A) at prior MD \$ 485,084
Employer's proportionate share of system NPL/(A) at MD \$ 636,984

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,085,538
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 261,911

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 137,330
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 16,467
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,561

Employer's Total Pension Expense/(Income) \$ 166,358

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,805	\$ 0
Changes of assumptions	\$ 116,111	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,562	\$ 0
Changes in proportionate share	\$ 113,184	\$ 39,802
Differences between employer contributions and employer's proportionate share of system contributions	\$ 42,295	\$ 1,789
Total (prior to post-MD contributions)	\$ 308,957	\$ 41,591
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 267,366

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 59,277
2 nd Fiscal Year	109,568
3 rd Fiscal Year	78,423
4 th Fiscal Year	10,828
5 th Fiscal Year	9,270
Thereafter	0
Total	\$ 267,366

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4441: Baker Web Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02659380%
Employer's proportionate share at MD 0.03171647%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,992,347
Employer's proportionate share of system NPL/(A) at MD **\$ 4,275,392**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,286,049
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,757,926

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 921,749
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 174,466
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 101,472

Employer's Total Pension Expense/(Income) **\$ 1,197,687**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 206,760	\$ 0
Changes of assumptions	\$ 779,328	\$ 0
Net difference between projected and actual earnings on investments	\$ 44,047	\$ 0
Changes in proportionate share	\$ 640,764	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 343,903	\$ 0
Total (prior to post-MD contributions)	\$ 2,014,802	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,014,802

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 478,967
2 nd Fiscal Year	820,203
3 rd Fiscal Year	614,564
4 th Fiscal Year	56,779
5 th Fiscal Year	44,288
Thereafter	0
Total	\$ 2,014,802

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.01349135%

Employer's proportionate share at MD 0.01262643%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,025,365

Employer's proportionate share of system NPL/(A) at MD \$ 1,702,048

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,900,600

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 699,836

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 366,951

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (83,046)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,249

Employer's Total Pension Expense/(Income) \$ 300,154

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 82,312	\$ 0
Changes of assumptions	\$ 310,253	\$ 0
Net difference between projected and actual earnings on investments	\$ 17,535	\$ 0
Changes in proportionate share	\$ 18,799	\$ 313,517
Differences between employer contributions and employer's proportionate share of system contributions	\$ 72,346	\$ 11,825
Total (prior to post-MD contributions)	\$ 501,245	\$ 325,342
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 175,903

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,030
2 nd Fiscal Year	150,510
3 rd Fiscal Year	75,507
4 th Fiscal Year	(65,333)
5 th Fiscal Year	1,190
Thereafter	0
Total	\$ 175,903

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4444: Bennett Pearson Academy, Inc.

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer's proportionate share at prior MD 0.00637623%
Employer's proportionate share at MD 0.00539646%

Employer's proportionate share of system NPL/(A) at prior MD \$ 957,220
Employer's proportionate share of system NPL/(A) at MD \$ 727,445

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,239,699
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 299,106

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 156,833
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,770)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,603

Employer's Total Pension Expense/(Income) \$ 169,666

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,180	\$ 0
Changes of assumptions	\$ 132,600	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,494	\$ 0
Changes in proportionate share	\$ 61,750	\$ 80,879
Differences between employer contributions and employer's proportionate share of system contributions	\$ 40,835	\$ 0
Total (prior to post-MD contributions)	\$ 277,859	\$ 80,879
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 196,980

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 47,378
2 nd Fiscal Year	103,978
3 rd Fiscal Year	71,082
4 th Fiscal Year	(22,951)
5 th Fiscal Year	(2,506)
Thereafter	0
Total	\$ 196,980

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4446: Coburg Community Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00841009%
Employer's proportionate share at MD 0.01165827%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,262,550
Employer's proportionate share of system NPL/(A) at MD **\$ 1,571,539**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,678,190
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 646,174

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 338,815
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 49,303
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,151

Employer's Total Pension Expense/(Income) **\$ 410,269**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 76,000	\$ 0
Changes of assumptions	\$ 286,464	\$ 0
Net difference between projected and actual earnings on investments	\$ 16,191	\$ 0
Changes in proportionate share	\$ 228,305	\$ 17,559
Differences between employer contributions and employer's proportionate share of system contributions	\$ 71,956	\$ 0
Total (prior to post-MD contributions)	\$ 678,916	\$ 17,559
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 661,357

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 146,083
2 nd Fiscal Year	272,413
3 rd Fiscal Year	202,204
4 th Fiscal Year	21,432
5 th Fiscal Year	19,225
Thereafter	0
Total	\$ 661,357

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4447: Arco Iris Spanish Immersion Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00783327%
Employer's proportionate share at MD 0.01037210%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,175,956
Employer's proportionate share of system NPL/(A) at MD **\$ 1,398,163**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,382,725
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 574,887

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 301,436
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 23,209
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,872

Employer's Total Pension Expense/(Income) **\$ 345,517**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 67,616	\$ 0
Changes of assumptions	\$ 254,860	\$ 0
Net difference between projected and actual earnings on investments	\$ 14,404	\$ 0
Changes in proportionate share	\$ 171,954	\$ 51,354
Differences between employer contributions and employer's proportionate share of system contributions	\$ 69,717	\$ 409
Total (prior to post-MD contributions)	\$ 578,551	\$ 51,763
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 526,788

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	\$ 110,477
2 nd Fiscal Year	222,366
3 rd Fiscal Year	164,629
4 th Fiscal Year	13,226
5 th Fiscal Year	16,092
Thereafter	0
Total	\$ 526,788

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4448: Gresham Barlow Web Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01775809%
Employer's proportionate share at MD 0.01746145%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,665,902
Employer's proportionate share of system NPL/(A) at MD \$ 2,353,810

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,011,322
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 967,823

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 507,467
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 41,284
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 37,726

Employer's Total Pension Expense/(Income) \$ 586,477

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 113,831	\$ 0
Changes of assumptions	\$ 429,058	\$ 0
Net difference between projected and actual earnings on investments	\$ 24,250	\$ 0
Changes in proportionate share	\$ 133,024	\$ 20,092
Differences between employer contributions and employer's proportionate share of system contributions	\$ 112,702	\$ 0
Total (prior to post-MD contributions)	\$ 812,865	\$ 20,092
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 792,773

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 190,787
2 nd Fiscal Year	379,227
3 rd Fiscal Year	258,215
4 th Fiscal Year	(40,239)
5 th Fiscal Year	4,782
Thereafter	0
Total	\$ 792,773

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00468735%
Employer's proportionate share at MD 0.00401301%

Employer's proportionate share of system NPL/(A) at prior MD \$ 703,680
Employer's proportionate share of system NPL/(A) at MD \$ 540,955

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 921,887
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 222,426

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 116,627
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,048)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,537)

Employer's Total Pension Expense/(Income) \$ 108,042

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,161	\$ 0
Changes of assumptions	\$ 98,606	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,573	\$ 0
Changes in proportionate share	\$ 12,375	\$ 45,672
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,870	\$ 26,752
Total (prior to post-MD contributions)	\$ 150,585	\$ 72,424
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 78,161

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 17,104
2 nd Fiscal Year	60,000
3 rd Fiscal Year	34,108
4 th Fiscal Year	(28,798)
5 th Fiscal Year	(4,253)
Thereafter	0
Total	\$ 78,161

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01430780%
Employer's proportionate share at MD 0.01094563%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,147,933
Employer's proportionate share of system NPL/(A) at MD **\$ 1,475,475**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,514,479
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 606,675

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 318,104
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (38,682)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,294

Employer's Total Pension Expense/(Income) **\$ 292,716**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 71,355	\$ 0
Changes of assumptions	\$ 268,953	\$ 0
Net difference between projected and actual earnings on investments	\$ 15,201	\$ 0
Changes in proportionate share	\$ 47,387	\$ 245,761
Differences between employer contributions and employer's proportionate share of system contributions	\$ 41,928	\$ 5,077
Total (prior to post-MD contributions)	\$ 444,824	\$ 250,838
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 193,986

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 44,679
2 nd Fiscal Year	160,962
3 rd Fiscal Year	83,822
4 th Fiscal Year	(83,435)
5 th Fiscal Year	(12,044)
Thereafter	0
Total	\$ 193,986

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00684074%
Employer's proportionate share at MD 0.00776972%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,026,954
Employer's proportionate share of system NPL/(A) at MD **\$ 1,047,361**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,784,895
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 430,647

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 225,805
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 28,799
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,031

Employer's Total Pension Expense/(Income) **\$ 264,635**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 50,651	\$ 0
Changes of assumptions	\$ 190,915	\$ 0
Net difference between projected and actual earnings on investments	\$ 10,790	\$ 0
Changes in proportionate share	\$ 104,095	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,129	\$ 2,450
Total (prior to post-MD contributions)	\$ 381,580	\$ 2,450
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 379,130

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 88,567
2 nd Fiscal Year	171,101
3 rd Fiscal Year	120,316
4 th Fiscal Year	(6,672)
5 th Fiscal Year	5,818
Thereafter	0
Total	\$ 379,130

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4452: South Columbia Family School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer's proportionate share at prior MD 0.00168134%

Employer's proportionate share at MD 0.00190281%

Employer's proportionate share of system NPL/(A) at prior MD \$ 252,408

Employer's proportionate share of system NPL/(A) at MD \$ 256,500

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 437,122

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 105,466

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 55,300

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,133

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,621

Employer's Total Pension Expense/(Income) \$ 60,054

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,404	\$ 0
Changes of assumptions	\$ 46,755	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,643	\$ 0
Changes in proportionate share	\$ 15,001	\$ 7,086
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,159	\$ 153
Total (prior to post-MD contributions)	\$ 90,962	\$ 7,239
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 83,723

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 16,935
2 nd Fiscal Year	37,778
3 rd Fiscal Year	27,507
4 th Fiscal Year	(540)
5 th Fiscal Year	2,043
Thereafter	0
Total	\$ 83,723

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4453: Woodland Educational Initiative

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00549803%
Employer's proportionate share at MD 0.00615521%

Employer's proportionate share of system NPL/(A) at prior MD \$ 825,382
Employer's proportionate share of system NPL/(A) at MD \$ 829,725

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,414,002
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 341,160

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 178,884
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 49,911
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,663

Employer's Total Pension Expense/(Income) \$ 243,458

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 40,126	\$ 0
Changes of assumptions	\$ 151,244	\$ 0
Net difference between projected and actual earnings on investments	\$ 8,548	\$ 0
Changes in proportionate share	\$ 166,342	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 33,771	\$ 0
Total (prior to post-MD contributions)	\$ 400,031	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 400,031

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 103,976
2 nd Fiscal Year	168,804
3 rd Fiscal Year	121,836
4 th Fiscal Year	1,010
5 th Fiscal Year	4,405
Thereafter	0
Total	\$ 400,031

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4454: Le Monde Immersion Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00726423%
Employer's proportionate share at MD 0.00915498%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,090,530
Employer's proportionate share of system NPL/(A) at MD **\$ 1,234,095**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,103,123
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 507,426

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 266,063
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 42,076
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 29,839

Employer's Total Pension Expense/(Income) **\$ 337,978**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 59,681	\$ 0
Changes of assumptions	\$ 224,953	\$ 0
Net difference between projected and actual earnings on investments	\$ 12,714	\$ 0
Changes in proportionate share	\$ 194,663	\$ 51,010
Differences between employer contributions and employer's proportionate share of system contributions	\$ 86,371	\$ 0
Total (prior to post-MD contributions)	\$ 578,382	\$ 51,010
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 527,372

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 130,520
2 nd Fiscal Year	225,828
3 rd Fiscal Year	150,497
4 th Fiscal Year	7,246
5 th Fiscal Year	13,283
Thereafter	0
Total	\$ 527,372

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00778829%
Employer's proportionate share at MD 0.00750785%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,169,203
Employer's proportionate share of system NPL/(A) at MD **\$ 1,012,061**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,724,737
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 416,132

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 218,194
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 45,611
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 30,889

Employer's Total Pension Expense/(Income) **\$ 294,694**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 48,944	\$ 0
Changes of assumptions	\$ 184,481	\$ 0
Net difference between projected and actual earnings on investments	\$ 10,427	\$ 0
Changes in proportionate share	\$ 148,932	\$ 18,995
Differences between employer contributions and employer's proportionate share of system contributions	\$ 93,968	\$ 0
Total (prior to post-MD contributions)	\$ 486,752	\$ 18,995
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 467,757

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 124,561
2 nd Fiscal Year	203,211
3 rd Fiscal Year	141,993
4 th Fiscal Year	(5,587)
5 th Fiscal Year	3,578
Thereafter	0
Total	\$ 467,757

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4456: Insight School of Oregon Charter

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.01351708%
Employer's proportionate share at MD	0.00868144%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 2,029,228
Employer's proportionate share of system NPL/(A) at MD	\$ 1,170,261
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,994,339
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 481,180
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 252,301
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 5,648
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 44,776
Employer's Total Pension Expense/(Income)	\$ 302,725

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 56,594	\$ 0
Changes of assumptions	\$ 213,318	\$ 0
Net difference between projected and actual earnings on investments	\$ 12,056	\$ 0
Changes in proportionate share	\$ 234,369	\$ 327,516
Differences between employer contributions and employer's proportionate share of system contributions	\$ 116,592	\$ 9,648
Total (prior to post-MD contributions)	\$ 632,929	\$ 337,164
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 295,765

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 105,997
2 nd Fiscal Year	189,853
3 rd Fiscal Year	96,409
4 th Fiscal Year	(79,206)
5 th Fiscal Year	(17,288)
Thereafter	0
Total	\$ 295,765

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4457: Oregon Virtual Education East

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00092397%
Employer's proportionate share at MD 0.00072414%

Employer's proportionate share of system NPL/(A) at prior MD \$ 138,709
Employer's proportionate share of system NPL/(A) at MD **\$ 97,614**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 166,353
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 40,136

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,045
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,943
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,528

Employer's Total Pension Expense/(Income) **\$ 24,516**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,721	\$ 0
Changes of assumptions	\$ 17,793	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,006	\$ 0
Changes in proportionate share	\$ 14,684	\$ 13,534
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,948	\$ 720
Total (prior to post-MD contributions)	\$ 43,152	\$ 14,254
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 28,898

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,106
2 nd Fiscal Year	15,641
3 rd Fiscal Year	9,609
4 th Fiscal Year	(3,897)
5 th Fiscal Year	(562)
Thereafter	0
Total	\$ 28,898

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4458: Oregon Virtual Education West

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00055332%
Employer's proportionate share at MD 0.00072414%

Employer's proportionate share of system NPL/(A) at prior MD \$ 83,066
Employer's proportionate share of system NPL/(A) at MD \$ 97,614

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 166,353
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 40,136

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,045
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,697)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 412

Employer's Total Pension Expense/(Income) \$ 19,760

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,721	\$ 0
Changes of assumptions	\$ 17,793	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,006	\$ 0
Changes in proportionate share	\$ 11,569	\$ 14,004
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,043	\$ 1,701
Total (prior to post-MD contributions)	\$ 40,132	\$ 15,705
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 24,427

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,350
2 nd Fiscal Year	11,470
3 rd Fiscal Year	8,249
4 th Fiscal Year	172
5 th Fiscal Year	1,185
Thereafter	0
Total	\$ 24,427

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00459279%
Employer's proportionate share at MD 0.00698941%

Employer's proportionate share of system NPL/(A) at prior MD \$ 689,484
Employer's proportionate share of system NPL/(A) at MD **\$ 942,175**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,605,638
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 387,397

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 203,127
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 95,249
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 28,282

Employer's Total Pension Expense/(Income) **\$ 326,658**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 45,564	\$ 0
Changes of assumptions	\$ 171,742	\$ 0
Net difference between projected and actual earnings on investments	\$ 9,707	\$ 0
Changes in proportionate share	\$ 352,071	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 104,438	\$ 0
Total (prior to post-MD contributions)	\$ 683,522	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 683,522

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 168,273
2 nd Fiscal Year	244,699
3 rd Fiscal Year	200,162
4 th Fiscal Year	51,954
5 th Fiscal Year	18,433
Thereafter	0
Total	\$ 683,522

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4460: Kairos Pdx

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00063284%
Employer's proportionate share at MD 0.00388265%

Employer's proportionate share of system NPL/(A) at prior MD \$ 95,004
Employer's proportionate share of system NPL/(A) at MD **\$ 523,383**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 891,940
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 215,201

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 112,838
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 59,111
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,665

Employer's Total Pension Expense/(Income) **\$ 194,614**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,311	\$ 0
Changes of assumptions	\$ 95,403	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,392	\$ 0
Changes in proportionate share	\$ 246,254	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 84,310	\$ 0
Total (prior to post-MD contributions)	\$ 456,670	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 456,670

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 106,630
2 nd Fiscal Year	149,086
3 rd Fiscal Year	126,519
4 th Fiscal Year	55,105
5 th Fiscal Year	19,330
Thereafter	0
Total	\$ 456,670

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00168146%
Employer's proportionate share at MD 0.00434338%

Employer's proportionate share of system NPL/(A) at prior MD \$ 252,426
Employer's proportionate share of system NPL/(A) at MD **\$ 585,489**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 997,781
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 240,737

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 126,228
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 62,979
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,616

Employer's Total Pension Expense/(Income) **\$ 196,823**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 28,315	\$ 0
Changes of assumptions	\$ 106,724	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,032	\$ 0
Changes in proportionate share	\$ 249,760	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 36,568	\$ 19,989
Total (prior to post-MD contributions)	\$ 427,399	\$ 19,989
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 407,410

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 98,399
2 nd Fiscal Year	145,892
3 rd Fiscal Year	118,904
4 th Fiscal Year	32,164
5 th Fiscal Year	12,051
Thereafter	0
Total	\$ 407,410

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00380173%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 512,475**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 873,350
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 210,716

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 110,486
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 59,881
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 24,796

Employer's Total Pension Expense/(Income) **\$ 195,163**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,783	\$ 0
Changes of assumptions	\$ 93,415	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,280	\$ 0
Changes in proportionate share	\$ 257,490	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 95,269	\$ 0
Total (prior to post-MD contributions)	\$ 476,237	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 476,237

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 109,013
2 nd Fiscal Year	150,584
3 rd Fiscal Year	129,240
4 th Fiscal Year	64,644
5 th Fiscal Year	22,756
Thereafter	0
Total	\$ 476,237

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4463: Dallas Community School-Community Innovation Partners

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00249902%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 336,869**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 574,086
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 138,511

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 72,627
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 39,362
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,497

Employer's Total Pension Expense/(Income) **\$ 124,486**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,291	\$ 0
Changes of assumptions	\$ 61,405	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,471	\$ 0
Changes in proportionate share	\$ 169,258	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 47,658	\$ 0
Total (prior to post-MD contributions)	\$ 298,083	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 298,083

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 67,856
2 nd Fiscal Year	95,182
3 rd Fiscal Year	81,152
4 th Fiscal Year	39,662
5 th Fiscal Year	14,231
Thereafter	0
Total	\$ 298,083

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00136843%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 184,465**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 314,362
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 75,847

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 39,770
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 21,554
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,700

Employer's Total Pension Expense/(Income) **\$ 71,024**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,921	\$ 0
Changes of assumptions	\$ 33,625	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,900	\$ 0
Changes in proportionate share	\$ 92,683	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 37,287	\$ 0
Total (prior to post-MD contributions)	\$ 174,416	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 174,416

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 40,014
2 nd Fiscal Year	54,977
3 rd Fiscal Year	47,294
4 th Fiscal Year	23,810
5 th Fiscal Year	8,321
Thereafter	0
Total	\$ 174,416

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4465: Bridge Educational Foundation

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,122

Employer's Total Pension Expense/(Income) \$ 3,122

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,422	\$ 0
Total (prior to post-MD contributions)	\$ 13,422	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,422

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,122
2 nd Fiscal Year	3,122
3 rd Fiscal Year	3,122
4 th Fiscal Year	3,122
5 th Fiscal Year	934
Thereafter	0
Total	\$ 13,422

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.