

Instructions on Finding and Printing Your GASB 68 Schedule

To find your agency's GASB 68 schedule

Option 1

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

Option 2

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

To print your agency's GASB 68 schedule

Option 1

- Click CTRL + P. This will bring up the print menu.
- Choose your printer.
- Under **Pages to Print**, choose **Current** page.
CAUTION: If you fail to select this option, all 920 pages of this report will print. (There is one page per employer, and there are 920 employer schedules in this document.)

Option 2

- Click **File** on the main menu.
- Click **Print**. A print menu will appear.
- Choose the printer.
- Under **Pages to Print**, choose **Current** page.
CAUTION: If you fail to select this option, all 920 pages of this report will print. (There is one page per employer, and there are 920 employer schedules in this document.)

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #1000: State Agencies

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	23.72796136%
Employer's proportionate share at MD	25.46977306%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (537,845,185)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,462,337,169
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,529,296,338
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (279,566,395)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,439,430,179
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 6,796,699
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (9,161,305)
Employer's Total Pension Expense/(Income)	\$ 1,437,065,573

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 78,856,623	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 306,539,021
Changes in proportionate share	\$ 29,905,475	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,527,352	\$ 49,509,840
Total (prior to post-MD contributions)	\$ 116,289,450	\$ 356,048,861
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (239,759,411)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (130,702,865)
2 nd Fiscal Year	(130,702,865)
3 rd Fiscal Year	(130,702,865)
4 th Fiscal Year	146,962,615
5 th Fiscal Year	5,386,567
Thereafter	0
Total	\$ (239,759,411)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.04639831%
Employer's proportionate share at MD	0.04520887%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,051,717)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,595,650
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,264,504
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (496,231)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,554,990
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (4,641)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (37,783)
Employer's Total Pension Expense/(Income)	\$ 2,512,566

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 139,971	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 544,107
Changes in proportionate share	\$ 0	\$ 20,422
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 154,853
Total (prior to post-MD contributions)	\$ 139,971	\$ 719,382
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (579,411)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (270,225)
2 nd Fiscal Year	(270,225)
3 rd Fiscal Year	(270,225)
4 th Fiscal Year	229,813
5 th Fiscal Year	1,450
Thereafter	0
Total	\$ (579,411)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	1.87225159%
Employer's proportionate share at MD	1.90745838%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (42,438,602)
Employer's proportionate share of system NPL/(A) at MD	\$ 109,515,985
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 264,312,755
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (20,937,025)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 107,800,456
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 137,380
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (661,710)
Employer's Total Pension Expense/(Income)	\$ 107,276,126

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,905,656	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,957,033
Changes in proportionate share	\$ 604,472	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,704	\$ 2,947,831
Total (prior to post-MD contributions)	\$ 6,539,832	\$ 25,904,864
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,365,032)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10,135,719)
2 nd Fiscal Year	(10,135,719)
3 rd Fiscal Year	(10,135,719)
4 th Fiscal Year	10,718,281
5 th Fiscal Year	323,843
Thereafter	0
Total	\$ (19,365,032)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.09453471%
Employer's proportionate share at MD	0.09499884%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,142,832)
Employer's proportionate share of system NPL/(A) at MD	\$ 5,454,322
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 13,163,802
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,042,745)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 5,368,882
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,811
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (132,070)
Employer's Total Pension Expense/(Income)	\$ 5,238,623

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 294,125	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,143,349
Changes in proportionate share	\$ 7,968	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 540,470
Total (prior to post-MD contributions)	\$ 302,093	\$ 1,683,819
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,381,726)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (608,944)
2 nd Fiscal Year	(608,944)
3 rd Fiscal Year	(608,944)
4 th Fiscal Year	450,149
5 th Fiscal Year	(5,045)
Thereafter	0
Total	\$ (1,381,726)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.69347509%
Employer's proportionate share at MD	0.68282395%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (15,719,102)
Employer's proportionate share of system NPL/(A) at MD	\$ 39,204,073
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 94,617,571
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (7,494,948)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 38,589,955
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (41,562)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (414,129)
Employer's Total Pension Expense/(Income)	\$ 38,134,264

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,114,082	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,218,062
Changes in proportionate share	\$ 0	\$ 182,871
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,816,976
Total (prior to post-MD contributions)	\$ 2,114,082	\$ 10,217,909
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,103,827)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,896,336)
2 nd Fiscal Year	(3,896,336)
3 rd Fiscal Year	(3,896,336)
4 th Fiscal Year	3,572,670
5 th Fiscal Year	12,509
Thereafter	0
Total	\$ (8,103,827)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.04562247%
Employer's proportionate share at MD	0.04837080%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,034,131)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,777,191
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,702,647
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (530,937)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,733,687
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 10,724
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (31,700)
Employer's Total Pension Expense/(Income)	\$ 2,712,711

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 149,760	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 582,162
Changes in proportionate share	\$ 47,187	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 134,523
Total (prior to post-MD contributions)	\$ 196,947	\$ 716,685
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (519,738)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (264,709)
2 nd Fiscal Year	(264,709)
3 rd Fiscal Year	(264,709)
4 th Fiscal Year	266,684
5 th Fiscal Year	7,705
Thereafter	0
Total	\$ (519,738)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.64729583%
Employer's proportionate share at MD	0.62594662%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (14,672,350)
Employer's proportionate share of system NPL/(A) at MD	\$ 35,938,483
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 86,736,191
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (6,870,640)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 35,375,520
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (83,306)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (405,415)
Employer's Total Pension Expense/(Income)	\$ 34,886,799

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,937,985	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,533,521
Changes in proportionate share	\$ 0	\$ 366,549
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,653,026
Total (prior to post-MD contributions)	\$ 1,937,985	\$ 9,553,096
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,615,111)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,642,769)
2 nd Fiscal Year	(3,642,769)
3 rd Fiscal Year	(3,642,769)
4 th Fiscal Year	3,267,108
5 th Fiscal Year	46,089
Thereafter	0
Total	\$ (7,615,111)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2006: Jefferson County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.06944483%
Employer's proportionate share at MD	0.06579371%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,574,116)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,777,520
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 9,116,905
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (722,178)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,718,347
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (14,247)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (33,158)
Employer's Total Pension Expense/(Income)	\$ 3,670,942

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 203,703	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 791,854
Changes in proportionate share	\$ 0	\$ 62,687
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 137,679
Total (prior to post-MD contributions)	\$ 203,703	\$ 992,220
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (788,517)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (378,929)
2 nd Fiscal Year	(378,929)
3 rd Fiscal Year	(378,929)
4 th Fiscal Year	344,606
5 th Fiscal Year	3,665
Thereafter	0
Total	\$ (788,517)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2007: Klamath County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02218690%
Employer's proportionate share at MD	0.02249822%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (502,914)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,291,727
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,117,534
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (246,949)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,271,492
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,215
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (51,859)
Employer's Total Pension Expense/(Income)	\$ 1,220,848

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 69,656	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 270,775
Changes in proportionate share	\$ 5,345	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 212,430
Total (prior to post-MD contributions)	\$ 75,001	\$ 483,205
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (408,204)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (164,009)
2 nd Fiscal Year	(164,009)
3 rd Fiscal Year	(164,009)
4 th Fiscal Year	89,874
5 th Fiscal Year	(6,051)
Thereafter	0
Total	\$ (408,204)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	1.10305675%
Employer's proportionate share at MD	1.10813039%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (25,003,149)
Employer's proportionate share of system NPL/(A) at MD	\$ 63,622,878
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 153,551,448
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (12,163,281)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 62,626,248
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 19,798
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,300,596)
Employer's Total Pension Expense/(Income)	\$ 61,345,450

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,430,868	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,336,797
Changes in proportionate share	\$ 87,110	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 5,298,804
Total (prior to post-MD contributions)	\$ 3,517,978	\$ 18,635,601
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,117,623)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,864,496)
2 nd Fiscal Year	(6,864,496)
3 rd Fiscal Year	(6,864,496)
4 th Fiscal Year	5,464,379
5 th Fiscal Year	11,486
Thereafter	0
Total	\$ (15,117,623)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.78885591%
Employer's proportionate share at MD	0.80728556%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (17,881,113)
Employer's proportionate share of system NPL/(A) at MD	\$ 46,349,988
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 111,863,972
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (8,861,089)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 45,623,932
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 71,914
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (698,917)
Employer's Total Pension Expense/(Income)	\$ 44,996,929

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,499,426	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,716,008
Changes in proportionate share	\$ 316,422	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,912,181
Total (prior to post-MD contributions)	\$ 2,815,848	\$ 12,628,189
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,812,341)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,694,790)
2 nd Fiscal Year	(4,694,790)
3 rd Fiscal Year	(4,694,790)
4 th Fiscal Year	4,214,083
5 th Fiscal Year	57,947
Thereafter	0
Total	\$ (9,812,341)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	1.79762875%
Employer's proportionate share at MD	1.80368766%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (40,747,115)
Employer's proportionate share of system NPL/(A) at MD	\$ 103,558,029
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 249,933,450
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (19,797,996)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 101,935,830
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 23,642
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (937,575)
Employer's Total Pension Expense/(Income)	\$ 101,021,897

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,584,373	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,708,111
Changes in proportionate share	\$ 104,027	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,974,395
Total (prior to post-MD contributions)	\$ 5,688,400	\$ 25,682,506
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,994,106)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10,002,437)
2 nd Fiscal Year	(10,002,437)
3 rd Fiscal Year	(10,002,437)
4 th Fiscal Year	9,795,638
5 th Fiscal Year	217,567
Thereafter	0
Total	\$ (19,994,106)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00344736%
Employer's proportionate share at MD	0.00691407%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (78,142)
Employer's proportionate share of system NPL/(A) at MD	\$ 396,969
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 958,069
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (75,892)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 390,750
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 13,527
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (20,065)
Employer's Total Pension Expense/(Income)	\$ 384,212

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,407	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 83,214
Changes in proportionate share	\$ 59,521	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 83,742
Total (prior to post-MD contributions)	\$ 80,928	\$ 166,956
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (86,028)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (41,377)
2 nd Fiscal Year	(41,377)
3 rd Fiscal Year	(41,377)
4 th Fiscal Year	36,497
5 th Fiscal Year	1,606
Thereafter	0
Total	\$ (86,028)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2013: Umatilla County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.13520769%
Employer's proportionate share at MD	0.13243633%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (3,064,773)
Employer's proportionate share of system NPL/(A) at MD	\$ 7,603,781
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 18,351,442
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,453,674)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 7,484,670
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (10,814)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (114,803)
Employer's Total Pension Expense/(Income)	\$ 7,359,053

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 410,034	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,593,925
Changes in proportionate share	\$ 0	\$ 47,582
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 475,327
Total (prior to post-MD contributions)	\$ 410,034	\$ 2,116,834
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,706,800)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (792,943)
2 nd Fiscal Year	(792,943)
3 rd Fiscal Year	(792,943)
4 th Fiscal Year	670,100
5 th Fiscal Year	1,930
Thereafter	0
Total	\$ (1,706,800)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.54192562%
Employer's proportionate share at MD	0.54201376%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (12,283,908)
Employer's proportionate share of system NPL/(A) at MD	\$ 31,119,510
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 75,105,780
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (5,949,359)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 30,632,034
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 344
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (250,745)
Employer's Total Pension Expense/(Income)	\$ 30,381,633

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,678,122	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,523,355
Changes in proportionate share	\$ 1,513	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,062,830
Total (prior to post-MD contributions)	\$ 1,679,635	\$ 7,586,185
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,906,550)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,981,525)
2 nd Fiscal Year	(2,981,525)
3 rd Fiscal Year	(2,981,525)
4 th Fiscal Year	2,965,402
5 th Fiscal Year	72,622
Thereafter	0
Total	\$ (5,906,550)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.20067701%
Employer's proportionate share at MD	0.20395487%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (4,548,775)
Employer's proportionate share of system NPL/(A) at MD	\$ 11,709,990
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 28,261,625
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,238,690)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 11,526,557
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 12,790
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (252,818)
Employer's Total Pension Expense/(Income)	\$ 11,286,529

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 631,462	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,454,679
Changes in proportionate share	\$ 56,278	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,039,626
Total (prior to post-MD contributions)	\$ 687,740	\$ 3,494,305
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,806,565)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,267,725)
2 nd Fiscal Year	(1,267,725)
3 rd Fiscal Year	(1,267,725)
4 th Fiscal Year	998,828
5 th Fiscal Year	(2,218)
Thereafter	0
Total	\$ (2,806,565)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03337766%
Employer's proportionate share at MD	0.03235358%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (756,576)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,857,568
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,483,172
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (355,126)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,828,470
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (3,996)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,170
Employer's Total Pension Expense/(Income)	\$ 1,826,644

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 100,169	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 389,388
Changes in proportionate share	\$ 0	\$ 17,583
Differences between employer contributions and employer's proportionate share of system contributions	\$ 26,653	\$ 23,024
Total (prior to post-MD contributions)	\$ 126,822	\$ 429,995
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (303,173)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (164,851)
2 nd Fiscal Year	(164,851)
3 rd Fiscal Year	(164,851)
4 th Fiscal Year	185,964
5 th Fiscal Year	5,415
Thereafter	0
Total	\$ (303,173)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2017: Columbia County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.09418482%
Employer's proportionate share at MD	0.08448485%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,134,901)
Employer's proportionate share of system NPL/(A) at MD	\$ 4,850,665
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 11,706,899
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (927,339)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 4,774,681
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (37,850)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (77,885)
Employer's Total Pension Expense/(Income)	\$ 4,658,946

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 261,572	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,016,809
Changes in proportionate share	\$ 0	\$ 166,540
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 315,725
Total (prior to post-MD contributions)	\$ 261,572	\$ 1,499,074
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,237,502)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (541,441)
2 nd Fiscal Year	(541,441)
3 rd Fiscal Year	(541,441)
4 th Fiscal Year	395,851
5 th Fiscal Year	(9,030)
Thereafter	0
Total	\$ (1,237,502)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.21189386%
Employer's proportionate share at MD	0.21116494%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (4,803,029)
Employer's proportionate share of system NPL/(A) at MD	\$ 12,123,953
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 29,260,710
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,317,831)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 11,934,036
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (2,844)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (10,413)
Employer's Total Pension Expense/(Income)	\$ 11,920,779

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 653,785	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,541,455
Changes in proportionate share	\$ 0	\$ 12,515
Differences between employer contributions and employer's proportionate share of system contributions	\$ 78,395	\$ 141,633
Total (prior to post-MD contributions)	\$ 732,180	\$ 2,695,603
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,963,423)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,077,285)
2 nd Fiscal Year	(1,077,285)
3 rd Fiscal Year	(1,077,285)
4 th Fiscal Year	1,223,011
5 th Fiscal Year	45,419
Thereafter	0
Total	\$ (1,963,423)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.09664647%
Employer's proportionate share at MD	0.07752839%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,190,700)
Employer's proportionate share of system NPL/(A) at MD	\$ 4,451,263
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 10,742,956
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (850,983)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 4,381,535
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (74,600)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (83,089)
Employer's Total Pension Expense/(Income)	\$ 4,223,846

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 240,035	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 933,086
Changes in proportionate share	\$ 0	\$ 328,242
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 336,984
Total (prior to post-MD contributions)	\$ 240,035	\$ 1,598,312
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,358,277)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (548,343)
2 nd Fiscal Year	(548,343)
3 rd Fiscal Year	(548,343)
4 th Fiscal Year	313,705
5 th Fiscal Year	(26,954)
Thereafter	0
Total	\$ (1,358,277)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.06563174%
Employer's proportionate share at MD	0.06584090%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,487,684)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,780,230
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 9,123,444
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (722,696)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,721,014
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 816
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (53,289)
Employer's Total Pension Expense/(Income)	\$ 3,668,541

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 203,849	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 792,422
Changes in proportionate share	\$ 3,591	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 224,808
Total (prior to post-MD contributions)	\$ 207,440	\$ 1,017,230
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (809,790)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (384,235)
2 nd Fiscal Year	(384,235)
3 rd Fiscal Year	(384,235)
4 th Fiscal Year	340,541
5 th Fiscal Year	2,375
Thereafter	0
Total	\$ (809,790)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02693824%
Employer's proportionate share at MD	0.02824631%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (610,613)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,621,751
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,914,036
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (310,043)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,596,347
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 5,104
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (20,149)
Employer's Total Pension Expense/(Income)	\$ 1,581,302

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 87,453	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 339,956
Changes in proportionate share	\$ 22,459	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 83,360
Total (prior to post-MD contributions)	\$ 109,912	\$ 423,316
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (313,404)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (157,374)
2 nd Fiscal Year	(157,374)
3 rd Fiscal Year	(157,374)
4 th Fiscal Year	154,135
5 th Fiscal Year	4,582
Thereafter	0
Total	\$ (313,404)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00001131%
Employer's proportionate share at MD	0.00001150%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (256)
Employer's proportionate share of system NPL/(A) at MD	\$ 660
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,594
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (126)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 650
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (43)
Employer's Total Pension Expense/(Income)	\$ 608

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 36	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 138
Changes in proportionate share	\$ 3	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 171
Total (prior to post-MD contributions)	\$ 39	\$ 309
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (270)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (100)
2 nd Fiscal Year	(100)
3 rd Fiscal Year	(100)
4 th Fiscal Year	36
5 th Fiscal Year	(6)
Thereafter	0
Total	\$ (270)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.61383741%
Employer's proportionate share at MD	0.64415108%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (13,913,943)
Employer's proportionate share of system NPL/(A) at MD	\$ 36,983,685
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 89,258,748
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (7,070,459)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 36,404,349
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 118,287
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (568,640)
Employer's Total Pension Expense/(Income)	\$ 35,953,996

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,994,348	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,752,619
Changes in proportionate share	\$ 520,461	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,376,366
Total (prior to post-MD contributions)	\$ 2,514,809	\$ 10,128,985
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,614,176)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,696,131)
2 nd Fiscal Year	(3,696,131)
3 rd Fiscal Year	(3,696,131)
4 th Fiscal Year	3,410,229
5 th Fiscal Year	63,987
Thereafter	0
Total	\$ (7,614,176)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.04055912%
Employer's proportionate share at MD	0.04592826%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (919,360)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,636,953
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,364,189
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (504,127)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,595,646
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 20,951
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (42,946)
Employer's Total Pension Expense/(Income)	\$ 2,573,651

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 142,198	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 552,765
Changes in proportionate share	\$ 92,184	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 181,676
Total (prior to post-MD contributions)	\$ 234,382	\$ 734,441
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (500,059)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (253,420)
2 nd Fiscal Year	(253,420)
3 rd Fiscal Year	(253,420)
4 th Fiscal Year	252,430
5 th Fiscal Year	7,772
Thereafter	0
Total	\$ (500,059)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.13076724%
Employer's proportionate share at MD	0.12629499%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,964,120)
Employer's proportionate share of system NPL/(A) at MD	\$ 7,251,178
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 17,500,448
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,386,264)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 7,137,591
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (17,451)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (138,771)
Employer's Total Pension Expense/(Income)	\$ 6,981,369

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 391,020	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,520,011
Changes in proportionate share	\$ 0	\$ 76,785
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 570,839
Total (prior to post-MD contributions)	\$ 391,020	\$ 2,167,635
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,776,615)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (792,603)
2 nd Fiscal Year	(792,603)
3 rd Fiscal Year	(792,603)
4 th Fiscal Year	608,259
5 th Fiscal Year	(7,065)
Thereafter	0
Total	\$ (1,776,615)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.22053790%
Employer's proportionate share at MD	0.21117493%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (4,998,965)
Employer's proportionate share of system NPL/(A) at MD	\$ 12,124,527
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 29,262,095
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,317,940)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 11,934,601
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (36,535)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (237,668)
Employer's Total Pension Expense/(Income)	\$ 11,660,398

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 653,816	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,541,576
Changes in proportionate share	\$ 0	\$ 160,754
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 980,192
Total (prior to post-MD contributions)	\$ 653,816	\$ 3,682,522
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,028,706)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,338,281)
2 nd Fiscal Year	(1,338,281)
3 rd Fiscal Year	(1,338,281)
4 th Fiscal Year	1,003,607
5 th Fiscal Year	(17,470)
Thereafter	0
Total	\$ (3,028,706)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	3.41790604%
Employer's proportionate share at MD	3.59015899%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (77,474,178)
Employer's proportionate share of system NPL/(A) at MD	\$ 206,127,590
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 497,481,267
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (39,407,018)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 202,898,675
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 672,146
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,416,345)
Employer's Total Pension Expense/(Income)	\$ 201,154,476

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,115,443	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 43,209,016
Changes in proportionate share	\$ 2,957,441	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 10,185,622
Total (prior to post-MD contributions)	\$ 14,072,884	\$ 53,394,638
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (39,321,754)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (19,834,456)
2 nd Fiscal Year	(19,834,456)
3 rd Fiscal Year	(19,834,456)
4 th Fiscal Year	19,645,652
5 th Fiscal Year	535,964
Thereafter	0
Total	\$ (39,321,754)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.07839934%
Employer's proportionate share at MD	0.07045832%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,777,089)
Employer's proportionate share of system NPL/(A) at MD	\$ 4,045,337
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 9,763,271
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (773,379)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,981,968
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (30,987)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,102)
Employer's Total Pension Expense/(Income)	\$ 3,947,879

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 218,145	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 847,994
Changes in proportionate share	\$ 0	\$ 136,341
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,978	\$ 27,064
Total (prior to post-MD contributions)	\$ 229,123	\$ 1,011,399
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (782,276)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (389,118)
2 nd Fiscal Year	(389,118)
3 rd Fiscal Year	(389,118)
4 th Fiscal Year	380,098
5 th Fiscal Year	4,978
Thereafter	0
Total	\$ (782,276)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.22694033%
Employer's proportionate share at MD	0.23454908%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (5,144,090)
Employer's proportionate share of system NPL/(A) at MD	\$ 13,466,545
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 32,501,005
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,574,504)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 13,255,596
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 29,690
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (200,847)
Employer's Total Pension Expense/(Income)	\$ 13,084,439

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 726,184	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,822,893
Changes in proportionate share	\$ 130,636	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 840,438
Total (prior to post-MD contributions)	\$ 856,820	\$ 3,663,331
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,806,511)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,353,014)
2 nd Fiscal Year	(1,353,014)
3 rd Fiscal Year	(1,353,014)
4 th Fiscal Year	1,233,330
5 th Fiscal Year	19,200
Thereafter	0
Total	\$ (2,806,511)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.22210365%
Employer's proportionate share at MD	0.19958012%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (5,034,456)
Employer's proportionate share of system NPL/(A) at MD	\$ 11,458,815
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 27,655,425
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,190,671)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 11,279,317
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (87,889)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (63,457)
Employer's Total Pension Expense/(Income)	\$ 11,127,971

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 617,917	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,402,027
Changes in proportionate share	\$ 0	\$ 386,710
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 233,893
Total (prior to post-MD contributions)	\$ 617,917	\$ 3,022,630
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,404,713)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,156,999)
2 nd Fiscal Year	(1,156,999)
3 rd Fiscal Year	(1,156,999)
4 th Fiscal Year	1,047,988
5 th Fiscal Year	18,297
Thereafter	0
Total	\$ (2,404,713)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2043: Lincoln County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03956045%
Employer's proportionate share at MD	0.05103147%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (896,723)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,929,952
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,071,330
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (560,142)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,884,055
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 44,761
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (34,090)
Employer's Total Pension Expense/(Income)	\$ 2,894,726

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 157,998	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 614,184
Changes in proportionate share	\$ 196,948	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,035	\$ 174,484
Total (prior to post-MD contributions)	\$ 374,981	\$ 788,668
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (413,687)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (246,469)
2 nd Fiscal Year	(246,469)
3 rd Fiscal Year	(246,469)
4 th Fiscal Year	309,311
5 th Fiscal Year	16,407
Thereafter	0
Total	\$ (413,687)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01411437%
Employer's proportionate share at MD	0.01403992%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (319,932)
Employer's proportionate share of system NPL/(A) at MD	\$ 806,097
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,945,484
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (154,108)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 793,469
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (290)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (8,918)
Employer's Total Pension Expense/(Income)	\$ 784,261

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 43,469	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 168,976
Changes in proportionate share	\$ 0	\$ 1,278
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 36,737
Total (prior to post-MD contributions)	\$ 43,469	\$ 206,991
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (163,522)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (79,953)
2 nd Fiscal Year	(79,953)
3 rd Fiscal Year	(79,953)
4 th Fiscal Year	74,818
5 th Fiscal Year	1,519
Thereafter	0
Total	\$ (163,522)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00024142%
Employer's proportionate share at MD	0.00130271%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (5,472)
Employer's proportionate share of system NPL/(A) at MD	\$ 74,795
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 180,514
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (14,299)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 73,623
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 4,141
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,117
Employer's Total Pension Expense/(Income)	\$ 81,881

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,033	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,679
Changes in proportionate share	\$ 18,222	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,659	\$ 0
Total (prior to post-MD contributions)	\$ 37,914	\$ 15,679
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,235

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,694
2 nd Fiscal Year	1,694
3 rd Fiscal Year	1,694
4 th Fiscal Year	14,710
5 th Fiscal Year	2,444
Thereafter	0
Total	\$ 22,235

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2052: Tillamook County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00012680%
Employer's proportionate share at MD	0.00012624%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,874)
Employer's proportionate share of system NPL/(A) at MD	\$ 7,248
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 17,493
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,386)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 7,134
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (2)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (472)
Employer's Total Pension Expense/(Income)	\$ 6,660

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 391	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,519
Changes in proportionate share	\$ 0	\$ 9
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,908
Total (prior to post-MD contributions)	\$ 391	\$ 3,436
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,045)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,110)
2 nd Fiscal Year	(1,110)
3 rd Fiscal Year	(1,110)
4 th Fiscal Year	353
5 th Fiscal Year	(68)
Thereafter	0
Total	\$ (3,045)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.19802590%
Employer's proportionate share at MD	0.16260455%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (4,488,682)
Employer's proportionate share of system NPL/(A) at MD	\$ 9,335,877
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 22,531,793
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,784,812)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 9,189,634
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (138,217)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 538,852
Employer's Total Pension Expense/(Income)	\$ 9,590,269

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 503,438	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,957,012
Changes in proportionate share	\$ 0	\$ 608,156
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,067,772	\$ 0
Total (prior to post-MD contributions)	\$ 2,571,210	\$ 2,565,168
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,042

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (418,704)
2 nd Fiscal Year	(418,704)
3 rd Fiscal Year	(418,704)
4 th Fiscal Year	1,207,722
5 th Fiscal Year	54,433
Thereafter	0
Total	\$ 6,042

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.16626276%
Employer's proportionate share at MD	0.16631823%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (3,768,702)
Employer's proportionate share of system NPL/(A) at MD	\$ 9,549,097
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 23,046,390
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,825,575)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 9,399,514
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 216
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 801,889
Employer's Total Pension Expense/(Income)	\$ 10,201,619

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 514,936	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,001,707
Changes in proportionate share	\$ 953	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,118,113	\$ 282,713
Total (prior to post-MD contributions)	\$ 3,634,002	\$ 2,284,420
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,349,582

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (35,947)
2 nd Fiscal Year	(35,947)
3 rd Fiscal Year	(35,947)
4 th Fiscal Year	1,436,222
5 th Fiscal Year	21,200
Thereafter	0
Total	\$ 1,349,582

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	1.02590270%
Employer's proportionate share at MD	1.00664356%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (23,254,287)
Employer's proportionate share of system NPL/(A) at MD	\$ 57,796,051
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 139,488,617
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (11,049,321)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 56,890,696
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (75,151)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (226,483)
Employer's Total Pension Expense/(Income)	\$ 56,589,062

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,116,656	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,115,362
Changes in proportionate share	\$ 0	\$ 330,663
Differences between employer contributions and employer's proportionate share of system contributions	\$ 169,141	\$ 1,203,249
Total (prior to post-MD contributions)	\$ 3,285,797	\$ 13,649,274
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,363,477)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,373,956)
2 nd Fiscal Year	(5,373,956)
3 rd Fiscal Year	(5,373,956)
4 th Fiscal Year	5,614,501
5 th Fiscal Year	143,888
Thereafter	0
Total	\$ (10,363,477)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2102: City of Medford

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.39784064%
Employer's proportionate share at MD	0.41158330%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (9,017,912)
Employer's proportionate share of system NPL/(A) at MD	\$ 23,630,896
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 57,032,288
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (4,517,703)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 23,260,726
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 53,625
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (208,312)
Employer's Total Pension Expense/(Income)	\$ 23,106,039

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,274,298	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,953,572
Changes in proportionate share	\$ 235,950	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 888,980
Total (prior to post-MD contributions)	\$ 1,510,248	\$ 5,842,552
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,332,304)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,228,592)
2 nd Fiscal Year	(2,228,592)
3 rd Fiscal Year	(2,228,592)
4 th Fiscal Year	2,285,703
5 th Fiscal Year	67,768
Thereafter	0
Total	\$ (4,332,304)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.37054571%
Employer's proportionate share at MD	0.38561728%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (8,399,214)
Employer's proportionate share of system NPL/(A) at MD	\$ 22,140,067
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 53,434,228
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (4,232,689)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 21,793,251
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 58,811
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (164,566)
Employer's Total Pension Expense/(Income)	\$ 21,687,496

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,193,904	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,641,060
Changes in proportionate share	\$ 258,767	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 718,742
Total (prior to post-MD contributions)	\$ 1,452,671	\$ 5,359,802
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,907,131)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,048,821)
2 nd Fiscal Year	(2,048,821)
3 rd Fiscal Year	(2,048,821)
4 th Fiscal Year	2,170,423
5 th Fiscal Year	68,910
Thereafter	0
Total	\$ (3,907,131)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.24258093%
Employer's proportionate share at MD	0.25969373%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (5,498,618)
Employer's proportionate share of system NPL/(A) at MD	\$ 14,910,215
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 35,985,249
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,850,502)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 14,676,652
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 66,776
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (77,582)
Employer's Total Pension Expense/(Income)	\$ 14,665,846

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 804,034	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,125,519
Changes in proportionate share	\$ 293,813	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 338,443
Total (prior to post-MD contributions)	\$ 1,097,847	\$ 3,463,962
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,366,115)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,319,363)
2 nd Fiscal Year	(1,319,363)
3 rd Fiscal Year	(1,319,363)
4 th Fiscal Year	1,521,742
5 th Fiscal Year	70,231
Thereafter	0
Total	\$ (2,366,115)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.08573594%
Employer's proportionate share at MD	0.08783575%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,943,389)
Employer's proportionate share of system NPL/(A) at MD	\$ 5,043,056
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 12,171,227
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (964,120)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 4,964,058
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 8,194
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (5,169)
Employer's Total Pension Expense/(Income)	\$ 4,967,083

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 271,947	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,057,139
Changes in proportionate share	\$ 36,051	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,822	\$ 62,863
Total (prior to post-MD contributions)	\$ 340,820	\$ 1,120,002
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (779,182)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (439,566)
2 nd Fiscal Year	(439,566)
3 rd Fiscal Year	(439,566)
4 th Fiscal Year	517,233
5 th Fiscal Year	22,282
Thereafter	0
Total	\$ (779,182)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2106: City of Beaverton

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.48475418%
Employer's proportionate share at MD	0.52285252%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (10,987,994)
Employer's proportionate share of system NPL/(A) at MD	\$ 30,019,375
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 72,450,645
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (5,739,038)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 29,549,132
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 148,663
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (687,093)
Employer's Total Pension Expense/(Income)	\$ 29,010,702

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,618,797	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,292,742
Changes in proportionate share	\$ 654,117	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,857,651
Total (prior to post-MD contributions)	\$ 2,272,914	\$ 9,150,393
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,877,479)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,173,003)
2 nd Fiscal Year	(3,173,003)
3 rd Fiscal Year	(3,173,003)
4 th Fiscal Year	2,626,959
5 th Fiscal Year	14,571
Thereafter	0
Total	\$ (6,877,479)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2107: City of Bend

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.37690343%
Employer's proportionate share at MD	0.37689702%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (8,543,325)
Employer's proportionate share of system NPL/(A) at MD	\$ 21,639,397
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 52,225,878
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (4,136,972)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 21,300,423
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (25)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (70,345)
Employer's Total Pension Expense/(Income)	\$ 21,230,053

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,166,906	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,536,108
Changes in proportionate share	\$ 0	\$ 110
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,935	\$ 333,881
Total (prior to post-MD contributions)	\$ 1,186,841	\$ 4,870,099
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,683,258)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,969,496)
2 nd Fiscal Year	(1,969,496)
3 rd Fiscal Year	(1,969,496)
4 th Fiscal Year	2,149,510
5 th Fiscal Year	75,719
Thereafter	0
Total	\$ (3,683,258)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.07026762%
Employer's proportionate share at MD	0.07481877%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,592,766)
Employer's proportionate share of system NPL/(A) at MD	\$ 4,295,691
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 10,367,490
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (821,241)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 4,228,400
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 17,759
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (85,711)
Employer's Total Pension Expense/(Income)	\$ 4,160,448

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 231,645	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 900,474
Changes in proportionate share	\$ 78,139	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 364,183
Total (prior to post-MD contributions)	\$ 309,784	\$ 1,264,657
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (954,873)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (444,952)
2 nd Fiscal Year	(444,952)
3 rd Fiscal Year	(444,952)
4 th Fiscal Year	379,632
5 th Fiscal Year	352
Thereafter	0
Total	\$ (954,873)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2110: City of Coquille

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02024327%
Employer's proportionate share at MD	0.02305526%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (458,857)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,323,709
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,194,722
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (253,064)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,302,973
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 10,973
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,451)
Employer's Total Pension Expense/(Income)	\$ 1,311,495

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 71,381	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 277,479
Changes in proportionate share	\$ 48,279	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,179	\$ 39,118
Total (prior to post-MD contributions)	\$ 142,839	\$ 316,597
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (173,758)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (107,650)
2 nd Fiscal Year	(107,650)
3 rd Fiscal Year	(107,650)
4 th Fiscal Year	141,873
5 th Fiscal Year	7,318
Thereafter	0
Total	\$ (173,758)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	1.34576853%
Employer's proportionate share at MD	1.31359749%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (30,504,733)
Employer's proportionate share of system NPL/(A) at MD	\$ 75,419,692
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 182,022,620
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (14,418,570)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 74,238,269
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (125,534)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (806,849)
Employer's Total Pension Expense/(Income)	\$ 73,305,886

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,067,012	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,809,677
Changes in proportionate share	\$ 0	\$ 552,350
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,371,624
Total (prior to post-MD contributions)	\$ 4,067,012	\$ 19,733,651
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,666,639)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,551,398)
2 nd Fiscal Year	(7,551,398)
3 rd Fiscal Year	(7,551,398)
4 th Fiscal Year	6,901,524
5 th Fiscal Year	86,031
Thereafter	0
Total	\$ (15,666,639)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00009876%
Employer's proportionate share at MD	0.00010017%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,239)
Employer's proportionate share of system NPL/(A) at MD	\$ 5,751
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 13,880
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,100)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 5,661
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 6
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (371)
Employer's Total Pension Expense/(Income)	\$ 5,296

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 310	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,206
Changes in proportionate share	\$ 24	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,503
Total (prior to post-MD contributions)	\$ 334	\$ 2,709
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,375)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (870)
2 nd Fiscal Year	(870)
3 rd Fiscal Year	(870)
4 th Fiscal Year	292
5 th Fiscal Year	(57)
Thereafter	0
Total	\$ (2,375)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.21279790%
Employer's proportionate share at MD	0.20798439%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (4,823,521)
Employer's proportionate share of system NPL/(A) at MD	\$ 11,941,343
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 28,819,988
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,282,920)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 11,754,286
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (18,783)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (72,882)
Employer's Total Pension Expense/(Income)	\$ 11,662,621

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 643,938	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,503,176
Changes in proportionate share	\$ 0	\$ 82,643
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 314,877
Total (prior to post-MD contributions)	\$ 643,938	\$ 2,900,696
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,256,758)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,139,666)
2 nd Fiscal Year	(1,139,666)
3 rd Fiscal Year	(1,139,666)
4 th Fiscal Year	1,137,461
5 th Fiscal Year	24,779
Thereafter	0
Total	\$ (2,256,758)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.45640345%
Employer's proportionate share at MD	0.51781649%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (10,345,364)
Employer's proportionate share of system NPL/(A) at MD	\$ 29,730,233
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 71,752,812
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (5,683,760)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 29,264,520
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 239,639
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (842,738)
Employer's Total Pension Expense/(Income)	\$ 28,661,421

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,603,205	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,232,131
Changes in proportionate share	\$ 1,054,412	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,487,185
Total (prior to post-MD contributions)	\$ 2,657,617	\$ 9,719,316
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,061,699)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,212,296)
2 nd Fiscal Year	(3,212,296)
3 rd Fiscal Year	(3,212,296)
4 th Fiscal Year	2,560,252
5 th Fiscal Year	14,938
Thereafter	0
Total	\$ (7,061,699)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.63648301%
Employer's proportionate share at MD	0.62322943%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (14,427,254)
Employer's proportionate share of system NPL/(A) at MD	\$ 35,782,477
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 86,359,676
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (6,840,815)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 35,221,957
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (51,717)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (284,509)
Employer's Total Pension Expense/(Income)	\$ 34,885,731

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,929,572	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,500,818
Changes in proportionate share	\$ 0	\$ 227,553
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,205,435
Total (prior to post-MD contributions)	\$ 1,929,572	\$ 8,933,806
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,004,234)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,476,583)
2 nd Fiscal Year	(3,476,583)
3 rd Fiscal Year	(3,476,583)
4 th Fiscal Year	3,361,384
5 th Fiscal Year	64,131
Thereafter	0
Total	\$ (7,004,234)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.25134575%
Employer's proportionate share at MD	0.25803964%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (5,697,291)
Employer's proportionate share of system NPL/(A) at MD	\$ 14,815,246
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 35,756,045
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,832,346)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 14,583,171
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 26,120
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,821
Employer's Total Pension Expense/(Income)	\$ 14,615,112

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 798,913	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,105,611
Changes in proportionate share	\$ 114,929	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 249,486	\$ 279,311
Total (prior to post-MD contributions)	\$ 1,163,328	\$ 3,384,922
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,221,594)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,268,281)
2 nd Fiscal Year	(1,268,281)
3 rd Fiscal Year	(1,268,281)
4 th Fiscal Year	1,525,562
5 th Fiscal Year	57,686
Thereafter	0
Total	\$ (2,221,594)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.08950110%
Employer's proportionate share at MD	0.08706674%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,028,735)
Employer's proportionate share of system NPL/(A) at MD	\$ 4,998,903
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 12,064,667
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (955,679)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 4,920,597
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (9,499)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (106,384)
Employer's Total Pension Expense/(Income)	\$ 4,804,714

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 269,566	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,047,883
Changes in proportionate share	\$ 0	\$ 41,796
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 450,965
Total (prior to post-MD contributions)	\$ 269,566	\$ 1,540,644
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,271,078)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (554,599)
2 nd Fiscal Year	(554,599)
3 rd Fiscal Year	(554,599)
4 th Fiscal Year	406,002
5 th Fiscal Year	(13,284)
Thereafter	0
Total	\$ (1,271,078)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2119: City of Oregon City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.13057792%
Employer's proportionate share at MD	0.14044880%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,959,829)
Employer's proportionate share of system NPL/(A) at MD	\$ 8,063,814
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 19,461,714
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,541,622)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 7,937,497
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 38,517
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (63,775)
Employer's Total Pension Expense/(Income)	\$ 7,912,239

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 434,842	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,690,358
Changes in proportionate share	\$ 169,475	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 276,954
Total (prior to post-MD contributions)	\$ 604,317	\$ 1,967,312
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,362,995)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (732,958)
2 nd Fiscal Year	(732,958)
3 rd Fiscal Year	(732,958)
4 th Fiscal Year	804,622
5 th Fiscal Year	31,256
Thereafter	0
Total	\$ (1,362,995)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2120: City of Lake Oswego

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.40721951%
Employer's proportionate share at MD	0.40130413%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (9,230,504)
Employer's proportionate share of system NPL/(A) at MD	\$ 23,040,721
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 55,607,924
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (4,404,874)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 22,679,797
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (23,082)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (201,105)
Employer's Total Pension Expense/(Income)	\$ 22,455,610

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,242,472	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,829,858
Changes in proportionate share	\$ 0	\$ 101,562
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 837,443
Total (prior to post-MD contributions)	\$ 1,242,472	\$ 5,768,863
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,526,391)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,246,297)
2 nd Fiscal Year	(2,246,297)
3 rd Fiscal Year	(2,246,297)
4 th Fiscal Year	2,165,515
5 th Fiscal Year	46,985
Thereafter	0
Total	\$ (4,526,391)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	3.62934176%
Employer's proportionate share at MD	3.78054215%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (82,266,823)
Employer's proportionate share of system NPL/(A) at MD	\$ 217,058,365
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 523,862,287
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (41,496,740)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 213,658,223
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 589,997
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (4,029,131)
Employer's Total Pension Expense/(Income)	\$ 210,219,089

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,704,886	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 45,500,354
Changes in proportionate share	\$ 2,595,987	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 16,735,457
Total (prior to post-MD contributions)	\$ 14,300,873	\$ 62,235,811
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (47,934,938)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (22,488,703)
2 nd Fiscal Year	(22,488,703)
3 rd Fiscal Year	(22,488,703)
4 th Fiscal Year	19,346,384
5 th Fiscal Year	184,787
Thereafter	0
Total	\$ (47,934,938)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.10319088%
Employer's proportionate share at MD	0.10897174%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,339,043)
Employer's proportionate share of system NPL/(A) at MD	\$ 6,256,570
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 15,100,000
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,196,117)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 6,158,563
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 22,557
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (43,852)
Employer's Total Pension Expense/(Income)	\$ 6,137,268

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 337,386	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,311,519
Changes in proportionate share	\$ 99,253	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 189,484
Total (prior to post-MD contributions)	\$ 436,639	\$ 1,501,003
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,064,364)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (570,387)
2 nd Fiscal Year	(570,387)
3 rd Fiscal Year	(570,387)
4 th Fiscal Year	622,910
5 th Fiscal Year	23,886
Thereafter	0
Total	\$ (1,064,364)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.06608160%
Employer's proportionate share at MD	0.06438912%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,497,881)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,696,876
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,922,274
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (706,761)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,638,966
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (6,604)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (4,213)
Employer's Total Pension Expense/(Income)	\$ 3,628,149

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 199,354	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 774,949
Changes in proportionate share	\$ 0	\$ 29,058
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,817	\$ 56,207
Total (prior to post-MD contributions)	\$ 230,171	\$ 860,214
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (630,043)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (335,264)
2 nd Fiscal Year	(335,264)
3 rd Fiscal Year	(335,264)
4 th Fiscal Year	365,379
5 th Fiscal Year	10,370
Thereafter	0
Total	\$ (630,043)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00730656%
Employer's proportionate share at MD	0.00582762%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (165,619)
Employer's proportionate share of system NPL/(A) at MD	\$ 334,591
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 807,522
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (63,966)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 329,349
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (5,771)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (11,405)
Employer's Total Pension Expense/(Income)	\$ 312,173

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,043	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 70,138
Changes in proportionate share	\$ 0	\$ 25,392
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 45,458
Total (prior to post-MD contributions)	\$ 18,043	\$ 140,988
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (122,945)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (46,540)
2 nd Fiscal Year	(46,540)
3 rd Fiscal Year	(46,540)
4 th Fiscal Year	19,545
5 th Fiscal Year	(2,869)
Thereafter	0
Total	\$ (122,945)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.12328639%
Employer's proportionate share at MD	0.10656086%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,794,551)
Employer's proportionate share of system NPL/(A) at MD	\$ 6,118,151
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 14,765,929
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,169,655)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 6,022,312
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (65,264)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (105,257)
Employer's Total Pension Expense/(Income)	\$ 5,851,791

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 329,922	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,282,503
Changes in proportionate share	\$ 0	\$ 287,164
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 421,680
Total (prior to post-MD contributions)	\$ 329,922	\$ 1,991,347
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,661,425)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (707,465)
2 nd Fiscal Year	(707,465)
3 rd Fiscal Year	(707,465)
4 th Fiscal Year	478,463
5 th Fiscal Year	(17,494)
Thereafter	0
Total	\$ (1,661,425)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.05426189%
Employer's proportionate share at MD	0.05819669%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,229,962)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,341,340
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,064,201
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (638,790)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,289,000
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 15,354
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (17,595)
Employer's Total Pension Expense/(Income)	\$ 3,286,759

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 180,182	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 700,421
Changes in proportionate share	\$ 67,557	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,420	\$ 102,374
Total (prior to post-MD contributions)	\$ 268,159	\$ 802,795
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (534,636)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (295,485)
2 nd Fiscal Year	(295,485)
3 rd Fiscal Year	(295,485)
4 th Fiscal Year	338,605
5 th Fiscal Year	13,215
Thereafter	0
Total	\$ (534,636)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02199188%
Employer's proportionate share at MD	0.02590304%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (498,493)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,487,213
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,589,333
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (284,322)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,463,916
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 15,262
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (27,863)
Employer's Total Pension Expense/(Income)	\$ 1,451,315

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 80,198	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 311,754
Changes in proportionate share	\$ 67,151	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 119,227
Total (prior to post-MD contributions)	\$ 147,349	\$ 430,981
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (283,632)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (143,122)
2 nd Fiscal Year	(143,122)
3 rd Fiscal Year	(143,122)
4 th Fiscal Year	141,802
5 th Fiscal Year	3,934
Thereafter	0
Total	\$ (283,632)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	7,446
Employer's Total Pension Expense/(Income)	\$	7,446

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,946	\$ 0
Total (prior to post-MD contributions)	\$ 29,946	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 29,946

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,446
2 nd Fiscal Year	7,446
3 rd Fiscal Year	7,446
4 th Fiscal Year	6,036
5 th Fiscal Year	1,572
Thereafter	0
Total	\$ 29,946

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2131: City of Drain

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00648214%
Employer's proportionate share at MD	0.00748798%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (146,932)
Employer's proportionate share of system NPL/(A) at MD	\$ 429,919
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,037,595
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (82,191)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 423,185
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 3,925
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,624)
Employer's Total Pension Expense/(Income)	\$ 423,486

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,183	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 90,121
Changes in proportionate share	\$ 17,269	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 15,864
Total (prior to post-MD contributions)	\$ 40,452	\$ 105,985
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (65,533)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (37,430)
2 nd Fiscal Year	(37,430)
3 rd Fiscal Year	(37,430)
4 th Fiscal Year	44,488
5 th Fiscal Year	2,269
Thereafter	0
Total	\$ (65,533)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.86138989%
Employer's proportionate share at MD	0.79250462%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (19,525,251)
Employer's proportionate share of system NPL/(A) at MD	\$ 45,501,346
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 109,815,806
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (8,698,847)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 44,788,584
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (268,796)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 432,955
Employer's Total Pension Expense/(Income)	\$ 44,952,743

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,453,663	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,538,114
Changes in proportionate share	\$ 0	\$ 1,182,703
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,677,563	\$ 0
Total (prior to post-MD contributions)	\$ 4,131,226	\$ 10,720,817
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,589,591)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,829,150)
2 nd Fiscal Year	(3,829,150)
3 rd Fiscal Year	(3,829,150)
4 th Fiscal Year	4,722,855
5 th Fiscal Year	175,003
Thereafter	0
Total	\$ (6,589,591)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2138: City of Hood River

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.05825443%
Employer's proportionate share at MD	0.05344247%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,320,462)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,068,379
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,405,418
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (586,606)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,020,314
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (18,777)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (11,323)
Employer's Total Pension Expense/(Income)	\$ 2,990,214

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 165,463	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 643,202
Changes in proportionate share	\$ 0	\$ 82,617
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 47,310
Total (prior to post-MD contributions)	\$ 165,463	\$ 773,129
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (607,666)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (299,388)
2 nd Fiscal Year	(299,388)
3 rd Fiscal Year	(299,388)
4 th Fiscal Year	286,238
5 th Fiscal Year	4,261
Thereafter	0
Total	\$ (607,666)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00563799%
Employer's proportionate share at MD	0.00806986%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (127,797)
Employer's proportionate share of system NPL/(A) at MD	\$ 463,328
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,118,225
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (88,578)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 456,070
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 9,489
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (13,338)
Employer's Total Pension Expense/(Income)	\$ 452,221

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,985	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 97,124
Changes in proportionate share	\$ 41,753	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 56,115
Total (prior to post-MD contributions)	\$ 66,738	\$ 153,239
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (86,501)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (44,512)
2 nd Fiscal Year	(44,512)
3 rd Fiscal Year	(44,512)
4 th Fiscal Year	45,014
5 th Fiscal Year	2,020
Thereafter	0
Total	\$ (86,501)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.06443958%
Employer's proportionate share at MD	0.06818513%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,460,661)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,914,823
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 9,448,279
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (748,427)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,853,499
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 14,615
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (63,170)
Employer's Total Pension Expense/(Income)	\$ 3,804,944

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 211,107	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 820,636
Changes in proportionate share	\$ 64,308	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 271,868
Total (prior to post-MD contributions)	\$ 275,415	\$ 1,092,504
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (817,089)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (392,129)
2 nd Fiscal Year	(392,129)
3 rd Fiscal Year	(392,129)
4 th Fiscal Year	356,488
5 th Fiscal Year	2,812
Thereafter	0
Total	\$ (817,089)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.08260155%
Employer's proportionate share at MD	0.09025254%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,872,341)
Employer's proportionate share of system NPL/(A) at MD	\$ 5,181,815
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 12,506,117
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (990,648)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 5,100,643
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 29,855
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (43,500)
Employer's Total Pension Expense/(Income)	\$ 5,086,998

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 279,430	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,086,226
Changes in proportionate share	\$ 131,361	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,607	\$ 204,365
Total (prior to post-MD contributions)	\$ 421,398	\$ 1,290,591
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (869,193)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (468,414)
2 nd Fiscal Year	(468,414)
3 rd Fiscal Year	(468,414)
4 th Fiscal Year	517,285
5 th Fiscal Year	18,763
Thereafter	0
Total	\$ (869,193)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2143: City of Oakland

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00279710%
Employer's proportionate share at MD	0.00230138%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (63,402)
Employer's proportionate share of system NPL/(A) at MD	\$ 132,133
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 318,898
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (25,261)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 130,063
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,934)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 766
Employer's Total Pension Expense/(Income)	\$ 128,895

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,125	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 27,698
Changes in proportionate share	\$ 0	\$ 8,511
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,573	\$ 167
Total (prior to post-MD contributions)	\$ 10,698	\$ 36,376
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (25,678)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (12,764)
2 nd Fiscal Year	(12,764)
3 rd Fiscal Year	(12,764)
4 th Fiscal Year	12,417
5 th Fiscal Year	198
Thereafter	0
Total	\$ (25,678)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00552095%
Employer's proportionate share at MD	0.00539017%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (125,144)
Employer's proportionate share of system NPL/(A) at MD	\$ 309,475
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 746,905
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (59,165)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 304,627
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (510)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,717
Employer's Total Pension Expense/(Income)	\$ 308,834

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,688	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 64,873
Changes in proportionate share	\$ 0	\$ 2,246
Differences between employer contributions and employer's proportionate share of system contributions	\$ 55,763	\$ 28,643
Total (prior to post-MD contributions)	\$ 72,451	\$ 95,762
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (23,311)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (22,953)
2 nd Fiscal Year	(22,953)
3 rd Fiscal Year	(22,953)
4 th Fiscal Year	39,167
5 th Fiscal Year	6,382
Thereafter	0
Total	\$ (23,311)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.05038942%
Employer's proportionate share at MD	0.05119102%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,142,184)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,939,113
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,093,439
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (561,893)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,893,072
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 3,128
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 433,418
Employer's Total Pension Expense/(Income)	\$ 3,329,618

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 158,492	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 616,105
Changes in proportionate share	\$ 13,763	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,732,130	\$ 210,005
Total (prior to post-MD contributions)	\$ 1,904,385	\$ 826,110
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,078,275

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 178,602
2 nd Fiscal Year	178,602
3 rd Fiscal Year	178,602
4 th Fiscal Year	545,898
5 th Fiscal Year	(3,430)
Thereafter	0
Total	\$ 1,078,275

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00176335%
Employer's proportionate share at MD	0.00185667%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (39,970)
Employer's proportionate share of system NPL/(A) at MD	\$ 106,600
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 257,275
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (20,380)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 104,930
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 364
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,263)
Employer's Total Pension Expense/(Income)	\$ 102,031

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,748	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,346
Changes in proportionate share	\$ 1,603	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 13,178
Total (prior to post-MD contributions)	\$ 7,351	\$ 35,524
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,173)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (12,254)
2 nd Fiscal Year	(12,254)
3 rd Fiscal Year	(12,254)
4 th Fiscal Year	8,636
5 th Fiscal Year	(45)
Thereafter	0
Total	\$ (28,173)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.07740436%
Employer's proportionate share at MD	0.09065128%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,754,536)
Employer's proportionate share of system NPL/(A) at MD	\$ 5,204,708
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 12,561,370
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (995,025)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 5,123,178
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 51,691
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (83,415)
Employer's Total Pension Expense/(Income)	\$ 5,091,454

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 280,664	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,091,025
Changes in proportionate share	\$ 227,438	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 355,327
Total (prior to post-MD contributions)	\$ 508,102	\$ 1,446,352
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (938,250)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (488,502)
2 nd Fiscal Year	(488,502)
3 rd Fiscal Year	(488,502)
4 th Fiscal Year	508,583
5 th Fiscal Year	18,673
Thereafter	0
Total	\$ (938,250)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00560468%
Employer's proportionate share at MD	0.00417704%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (127,042)
Employer's proportionate share of system NPL/(A) at MD	\$ 239,823
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 578,804
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (45,849)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 236,066
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (5,571)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (9,020)
Employer's Total Pension Expense/(Income)	\$ 221,475

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,932	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 50,272
Changes in proportionate share	\$ 0	\$ 24,511
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 35,874
Total (prior to post-MD contributions)	\$ 12,932	\$ 110,657
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (97,725)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (35,638)
2 nd Fiscal Year	(35,638)
3 rd Fiscal Year	(35,638)
4 th Fiscal Year	11,943
5 th Fiscal Year	(2,752)
Thereafter	0
Total	\$ (97,725)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03130510%
Employer's proportionate share at MD	0.03112463%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (709,597)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,787,009
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,312,879
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (341,636)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,759,016
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (704)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (23,263)
Employer's Total Pension Expense/(Income)	\$ 1,735,049

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 96,365	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 374,598
Changes in proportionate share	\$ 0	\$ 3,098
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 97,815
Total (prior to post-MD contributions)	\$ 96,365	\$ 475,511
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (379,146)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (180,799)
2 nd Fiscal Year	(180,799)
3 rd Fiscal Year	(180,799)
4 th Fiscal Year	161,808
5 th Fiscal Year	1,443
Thereafter	0
Total	\$ (379,146)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.09512484%
Employer's proportionate share at MD	0.10959619%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,156,209)
Employer's proportionate share of system NPL/(A) at MD	\$ 6,292,423
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 15,186,528
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,202,972)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 6,193,854
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 56,469
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (139,460)
Employer's Total Pension Expense/(Income)	\$ 6,110,863

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 339,319	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,319,034
Changes in proportionate share	\$ 248,461	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 580,260
Total (prior to post-MD contributions)	\$ 587,780	\$ 1,899,294
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,311,514)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (635,229)
2 nd Fiscal Year	(635,229)
3 rd Fiscal Year	(635,229)
4 th Fiscal Year	579,845
5 th Fiscal Year	14,329
Thereafter	0
Total	\$ (1,311,514)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.10082423%
Employer's proportionate share at MD	0.09979010%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,285,398)
Employer's proportionate share of system NPL/(A) at MD	\$ 5,729,410
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 13,827,718
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,095,336)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 5,639,661
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (4,035)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (70,530)
Employer's Total Pension Expense/(Income)	\$ 5,565,096

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 308,959	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,201,014
Changes in proportionate share	\$ 0	\$ 17,755
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 292,609
Total (prior to post-MD contributions)	\$ 308,959	\$ 1,511,378
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,202,419)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (577,392)
2 nd Fiscal Year	(577,392)
3 rd Fiscal Year	(577,392)
4 th Fiscal Year	522,633
5 th Fiscal Year	7,123
Thereafter	0
Total	\$ (1,202,419)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.33027485%
Employer's proportionate share at MD	0.32607347%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (7,486,389)
Employer's proportionate share of system NPL/(A) at MD	\$ 18,721,382
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 45,183,359
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (3,579,113)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 18,428,118
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (16,394)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (291,594)
Employer's Total Pension Expense/(Income)	\$ 18,120,130

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,009,552	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,924,426
Changes in proportionate share	\$ 0	\$ 72,135
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,209,651
Total (prior to post-MD contributions)	\$ 1,009,552	\$ 5,206,212
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,196,660)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,951,022)
2 nd Fiscal Year	(1,951,022)
3 rd Fiscal Year	(1,951,022)
4 th Fiscal Year	1,651,144
5 th Fiscal Year	5,261
Thereafter	0
Total	\$ (4,196,660)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03782742%
Employer's proportionate share at MD	0.04133209%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (857,440)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,373,066
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 5,727,306
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (453,678)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,335,893
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 13,676
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (36,153)
Employer's Total Pension Expense/(Income)	\$ 2,313,416

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 127,968	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 497,448
Changes in proportionate share	\$ 60,172	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 151,378
Total (prior to post-MD contributions)	\$ 188,140	\$ 648,826
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (460,686)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (230,743)
2 nd Fiscal Year	(230,743)
3 rd Fiscal Year	(230,743)
4 th Fiscal Year	225,054
5 th Fiscal Year	6,488
Thereafter	0
Total	\$ (460,686)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.06234782%
Employer's proportionate share at MD	0.05877367%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,413,247)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,374,468
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,144,152
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (645,123)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,321,608
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (13,947)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (23,856)
Employer's Total Pension Expense/(Income)	\$ 3,283,805

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 181,968	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 707,365
Changes in proportionate share	\$ 0	\$ 61,365
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 102,786
Total (prior to post-MD contributions)	\$ 181,968	\$ 871,516
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (689,548)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (333,954)
2 nd Fiscal Year	(333,954)
3 rd Fiscal Year	(333,954)
4 th Fiscal Year	309,803
5 th Fiscal Year	2,513
Thereafter	0
Total	\$ (689,548)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.05671163%
Employer's proportionate share at MD	0.05454563%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,285,491)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,131,716
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,558,281
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (598,715)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,082,659
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (8,452)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (31,750)
Employer's Total Pension Expense/(Income)	\$ 3,042,457

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 168,878	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 656,479
Changes in proportionate share	\$ 0	\$ 37,188
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 134,410
Total (prior to post-MD contributions)	\$ 168,878	\$ 828,077
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (659,199)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (315,049)
2 nd Fiscal Year	(315,049)
3 rd Fiscal Year	(315,049)
4 th Fiscal Year	284,032
5 th Fiscal Year	1,917
Thereafter	0
Total	\$ (659,199)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.07543283%
Employer's proportionate share at MD	0.08383593%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,709,847)
Employer's proportionate share of system NPL/(A) at MD	\$ 4,813,407
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 11,616,980
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (920,217)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 4,738,007
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 32,790
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (24,100)
Employer's Total Pension Expense/(Income)	\$ 4,746,697

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 259,563	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,008,999
Changes in proportionate share	\$ 144,274	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43,554	\$ 159,272
Total (prior to post-MD contributions)	\$ 447,391	\$ 1,168,271
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (720,880)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (413,746)
2 nd Fiscal Year	(413,746)
3 rd Fiscal Year	(413,746)
4 th Fiscal Year	498,128
5 th Fiscal Year	22,231
Thereafter	0
Total	\$ (720,880)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2161: City of Pilot Rock

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00569476%
Employer's proportionate share at MD	0.00516264%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (129,084)
Employer's proportionate share of system NPL/(A) at MD	\$ 296,411
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 715,377
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (56,667)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 291,768
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (2,076)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,015)
Employer's Total Pension Expense/(Income)	\$ 287,677

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,984	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 62,134
Changes in proportionate share	\$ 0	\$ 9,136
Differences between employer contributions and employer's proportionate share of system contributions	\$ 743	\$ 9,770
Total (prior to post-MD contributions)	\$ 16,727	\$ 81,040
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (64,313)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (30,105)
2 nd Fiscal Year	(30,105)
3 rd Fiscal Year	(30,105)
4 th Fiscal Year	26,266
5 th Fiscal Year	(265)
Thereafter	0
Total	\$ (64,313)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2162: City of Clatskanie

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01319995%
Employer's proportionate share at MD	0.01712382%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (299,205)
Employer's proportionate share of system NPL/(A) at MD	\$ 983,158
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,372,814
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (187,958)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 967,757
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 15,311
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (25,612)
Employer's Total Pension Expense/(Income)	\$ 957,456

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 53,017	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 206,092
Changes in proportionate share	\$ 67,370	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 107,020
Total (prior to post-MD contributions)	\$ 120,387	\$ 313,112
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (192,725)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (96,585)
2 nd Fiscal Year	(96,585)
3 rd Fiscal Year	(96,585)
4 th Fiscal Year	93,494
5 th Fiscal Year	3,537
Thereafter	0
Total	\$ (192,725)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2163: City of Milwaukie

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.10109889%
Employer's proportionate share at MD	0.09405887%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,291,623)
Employer's proportionate share of system NPL/(A) at MD	\$ 5,400,354
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 13,033,553
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,032,428)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 5,315,759
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (27,471)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (68,417)
Employer's Total Pension Expense/(Income)	\$ 5,219,871

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 291,214	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,132,037
Changes in proportionate share	\$ 0	\$ 120,871
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 278,385
Total (prior to post-MD contributions)	\$ 291,214	\$ 1,531,293
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,240,079)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (569,836)
2 nd Fiscal Year	(569,836)
3 rd Fiscal Year	(569,836)
4 th Fiscal Year	469,985
5 th Fiscal Year	(555)
Thereafter	0
Total	\$ (1,240,079)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2165: City of Cornelius

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02828721%
Employer's proportionate share at MD	0.02968924%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (641,190)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,704,596
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,113,980
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (325,881)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,677,894
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 5,471
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (34,577)
Employer's Total Pension Expense/(Income)	\$ 1,648,788

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 91,920	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 357,322
Changes in proportionate share	\$ 24,072	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 148,099
Total (prior to post-MD contributions)	\$ 115,992	\$ 505,421
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (389,429)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (178,706)
2 nd Fiscal Year	(178,706)
3 rd Fiscal Year	(178,706)
4 th Fiscal Year	147,954
5 th Fiscal Year	(1,266)
Thereafter	0
Total	\$ (389,429)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01041583%
Employer's proportionate share at MD	0.01164208%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (236,097)
Employer's proportionate share of system NPL/(A) at MD	\$ 668,426
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,613,220
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (127,788)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 657,955
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 4,785
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (6,234)
Employer's Total Pension Expense/(Income)	\$ 656,506

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 36,045	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 140,117
Changes in proportionate share	\$ 21,053	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 27,369
Total (prior to post-MD contributions)	\$ 57,098	\$ 167,486
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (110,388)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (60,112)
2 nd Fiscal Year	(60,112)
3 rd Fiscal Year	(60,112)
4 th Fiscal Year	67,221
5 th Fiscal Year	2,726
Thereafter	0
Total	\$ (110,388)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2167: City of Athena

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00148290%
Employer's proportionate share at MD	0.00142665%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (33,613)
Employer's proportionate share of system NPL/(A) at MD	\$ 81,911
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 197,688
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (15,659)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 80,627
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (219)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 761
Employer's Total Pension Expense/(Income)	\$ 81,169

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,417	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,170
Changes in proportionate share	\$ 0	\$ 966
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,979	\$ 292
Total (prior to post-MD contributions)	\$ 7,396	\$ 18,428
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,032)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,647)
2 nd Fiscal Year	(6,647)
3 rd Fiscal Year	(6,647)
4 th Fiscal Year	8,624
5 th Fiscal Year	284
Thereafter	0
Total	\$ (11,032)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2168: City of Oakridge

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01503867%
Employer's proportionate share at MD	0.01585344%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (340,884)
Employer's proportionate share of system NPL/(A) at MD	\$ 910,219
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,196,780
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (174,014)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 895,961
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 3,179
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,978
Employer's Total Pension Expense/(Income)	\$ 904,118

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 49,084	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 190,803
Changes in proportionate share	\$ 13,989	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,030	\$ 5,025
Total (prior to post-MD contributions)	\$ 85,103	\$ 195,828
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (110,725)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (71,726)
2 nd Fiscal Year	(71,726)
3 rd Fiscal Year	(71,726)
4 th Fiscal Year	99,175
5 th Fiscal Year	5,278
Thereafter	0
Total	\$ (110,725)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2170: City of Madras

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02674091%
Employer's proportionate share at MD	0.02722843%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (606,140)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,563,310
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,772,990
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (298,870)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,538,821
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,902
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (26,746)
Employer's Total Pension Expense/(Income)	\$ 1,513,977

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 84,302	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 327,705
Changes in proportionate share	\$ 8,370	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 112,937
Total (prior to post-MD contributions)	\$ 92,672	\$ 440,642
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (347,970)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (162,044)
2 nd Fiscal Year	(162,044)
3 rd Fiscal Year	(162,044)
4 th Fiscal Year	138,062
5 th Fiscal Year	99
Thereafter	0
Total	\$ (347,970)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.04860486%
Employer's proportionate share at MD	0.05014105%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,101,733)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,878,829
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,947,947
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (550,368)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,833,733
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 5,994
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (30,050)
Employer's Total Pension Expense/(Income)	\$ 2,809,677

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 155,241	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 603,468
Changes in proportionate share	\$ 26,376	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 125,302
Total (prior to post-MD contributions)	\$ 181,617	\$ 728,770
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (547,153)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (276,709)
2 nd Fiscal Year	(276,709)
3 rd Fiscal Year	(276,709)
4 th Fiscal Year	275,022
5 th Fiscal Year	7,952
Thereafter	0
Total	\$ (547,153)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00653103%
Employer's proportionate share at MD	0.00708359%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (148,040)
Employer's proportionate share of system NPL/(A) at MD	\$ 406,702
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 981,559
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (77,752)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 400,331
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,156
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,651)
Employer's Total Pension Expense/(Income)	\$ 400,836

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,931	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 85,254
Changes in proportionate share	\$ 9,487	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 354	\$ 7,702
Total (prior to post-MD contributions)	\$ 31,772	\$ 92,956
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (61,184)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (35,188)
2 nd Fiscal Year	(35,188)
3 rd Fiscal Year	(35,188)
4 th Fiscal Year	42,226
5 th Fiscal Year	2,155
Thereafter	0
Total	\$ (61,184)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01064620%
Employer's proportionate share at MD	0.01479930%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (241,319)
Employer's proportionate share of system NPL/(A) at MD	\$ 849,696
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,050,710
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (162,443)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 836,386
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 16,206
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (25,657)
Employer's Total Pension Expense/(Income)	\$ 826,935

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 45,820	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 178,116
Changes in proportionate share	\$ 71,305	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 107,500
Total (prior to post-MD contributions)	\$ 117,125	\$ 285,616
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (168,491)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (84,022)
2 nd Fiscal Year	(84,022)
3 rd Fiscal Year	(84,022)
4 th Fiscal Year	80,499
5 th Fiscal Year	3,077
Thereafter	0
Total	\$ (168,491)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2176: City of Scappoose

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03476529%
Employer's proportionate share at MD	0.02557334%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (788,030)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,468,283
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,543,647
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (280,703)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,445,283
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (35,868)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (21,464)
Employer's Total Pension Expense/(Income)	\$ 1,387,951

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 79,177	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 307,785
Changes in proportionate share	\$ 0	\$ 157,818
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 85,553
Total (prior to post-MD contributions)	\$ 79,177	\$ 551,156
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (471,979)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (186,192)
2 nd Fiscal Year	(186,192)
3 rd Fiscal Year	(186,192)
4 th Fiscal Year	97,888
5 th Fiscal Year	(11,291)
Thereafter	0
Total	\$ (471,979)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2177: City of Condon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00413454%
Employer's proportionate share at MD	0.00296844%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (93,718)
Employer's proportionate share of system NPL/(A) at MD	\$ 170,432
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 411,331
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (32,583)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 167,762
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (4,550)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,039
Employer's Total Pension Expense/(Income)	\$ 169,251

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,191	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 35,726
Changes in proportionate share	\$ 0	\$ 20,021
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,031	\$ 0
Total (prior to post-MD contributions)	\$ 32,222	\$ 55,747
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (23,525)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,469)
2 nd Fiscal Year	(13,469)
3 rd Fiscal Year	(13,469)
4 th Fiscal Year	17,220
5 th Fiscal Year	(340)
Thereafter	0
Total	\$ (23,525)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02095429%
Employer's proportionate share at MD	0.01840782%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (474,974)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,056,878
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,550,735
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (202,052)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,040,322
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (9,937)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (13,861)
Employer's Total Pension Expense/(Income)	\$ 1,016,524

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 56,992	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 221,546
Changes in proportionate share	\$ 0	\$ 43,721
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 56,775
Total (prior to post-MD contributions)	\$ 56,992	\$ 322,042
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (265,050)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (116,552)
2 nd Fiscal Year	(116,552)
3 rd Fiscal Year	(116,552)
4 th Fiscal Year	86,835
5 th Fiscal Year	(2,228)
Thereafter	0
Total	\$ (265,050)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01066465%
Employer's proportionate share at MD	0.01118534%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (241,737)
Employer's proportionate share of system NPL/(A) at MD	\$ 642,202
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,549,931
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (122,775)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 632,142
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 2,032
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,992)
Employer's Total Pension Expense/(Income)	\$ 632,182

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 34,631	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 134,620
Changes in proportionate share	\$ 8,939	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,171	\$ 12,642
Total (prior to post-MD contributions)	\$ 46,741	\$ 147,262
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (100,521)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (56,321)
2 nd Fiscal Year	(56,321)
3 rd Fiscal Year	(56,321)
4 th Fiscal Year	65,633
5 th Fiscal Year	2,809
Thereafter	0
Total	\$ (100,521)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2180: City of Enterprise

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01273087%
Employer's proportionate share at MD	0.01115338%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (288,572)
Employer's proportionate share of system NPL/(A) at MD	\$ 640,367
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,545,502
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (122,424)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 630,336
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (6,156)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (7,786)
Employer's Total Pension Expense/(Income)	\$ 616,394

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 34,532	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 134,235
Changes in proportionate share	\$ 0	\$ 27,084
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 30,786
Total (prior to post-MD contributions)	\$ 34,532	\$ 192,105
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (157,573)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (70,142)
2 nd Fiscal Year	(70,142)
3 rd Fiscal Year	(70,142)
4 th Fiscal Year	53,554
5 th Fiscal Year	(701)
Thereafter	0
Total	\$ (157,573)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.05829042%
Employer's proportionate share at MD	0.06453700%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,321,278)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,705,367
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,942,765
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (708,384)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,647,324
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 24,375
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (20,707)
Employer's Total Pension Expense/(Income)	\$ 3,650,992

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 199,812	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 776,729
Changes in proportionate share	\$ 107,248	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,698	\$ 113,965
Total (prior to post-MD contributions)	\$ 325,758	\$ 890,694
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (564,936)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (321,524)
2 nd Fiscal Year	(321,524)
3 rd Fiscal Year	(321,524)
4 th Fiscal Year	382,084
5 th Fiscal Year	17,552
Thereafter	0
Total	\$ (564,936)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2182: City of Cascade Locks

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01017141%
Employer's proportionate share at MD	0.00847096%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (230,557)
Employer's proportionate share of system NPL/(A) at MD	\$ 486,357
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,173,804
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (92,981)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 478,738
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (6,635)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,579
Employer's Total Pension Expense/(Income)	\$ 475,682

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,227	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 101,951
Changes in proportionate share	\$ 0	\$ 29,196
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,157	\$ 0
Total (prior to post-MD contributions)	\$ 39,384	\$ 131,147
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (91,763)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (45,740)
2 nd Fiscal Year	(45,740)
3 rd Fiscal Year	(45,740)
4 th Fiscal Year	45,592
5 th Fiscal Year	(136)
Thereafter	0
Total	\$ (91,763)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00869233%
Employer's proportionate share at MD	0.01226915%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (197,030)
Employer's proportionate share of system NPL/(A) at MD	\$ 704,429
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,700,112
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (134,671)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 693,394
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 13,957
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (16,246)
Employer's Total Pension Expense/(Income)	\$ 691,105

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,986	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 147,664
Changes in proportionate share	\$ 61,411	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 69,023
Total (prior to post-MD contributions)	\$ 99,397	\$ 216,687
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (117,290)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (64,111)
2 nd Fiscal Year	(64,111)
3 rd Fiscal Year	(64,111)
4 th Fiscal Year	71,277
5 th Fiscal Year	3,767
Thereafter	0
Total	\$ (117,290)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2184: City of Port Orford

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00614135%
Employer's proportionate share at MD	0.00610382%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (139,207)
Employer's proportionate share of system NPL/(A) at MD	\$ 350,448
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 845,794
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (66,998)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 344,959
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (146)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,897)
Employer's Total Pension Expense/(Income)	\$ 342,916

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,898	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 73,462
Changes in proportionate share	\$ 0	\$ 645
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,319	\$ 13,621
Total (prior to post-MD contributions)	\$ 23,217	\$ 87,728
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (64,511)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (32,799)
2 nd Fiscal Year	(32,799)
3 rd Fiscal Year	(32,799)
4 th Fiscal Year	33,467
5 th Fiscal Year	420
Thereafter	0
Total	\$ (64,511)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2185: City of Wood Village

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01056940%
Employer's proportionate share at MD	0.01014448%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (239,578)
Employer's proportionate share of system NPL/(A) at MD	\$ 582,441
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,405,701
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (111,350)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 573,318
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,658)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (10,790)
Employer's Total Pension Expense/(Income)	\$ 560,870

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 31,408	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 122,093
Changes in proportionate share	\$ 0	\$ 7,295
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 43,990
Total (prior to post-MD contributions)	\$ 31,408	\$ 173,378
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (141,970)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (63,564)
2 nd Fiscal Year	(63,564)
3 rd Fiscal Year	(63,564)
4 th Fiscal Year	49,103
5 th Fiscal Year	(380)
Thereafter	0
Total	\$ (141,970)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2186: City of Chiloquin

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00072426%
Employer's proportionate share at MD	0.00066764%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (16,417)
Employer's proportionate share of system NPL/(A) at MD	\$ 38,332
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 92,514
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (7,328)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 37,732
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (221)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,788)
Employer's Total Pension Expense/(Income)	\$ 35,723

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,067	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,035
Changes in proportionate share	\$ 0	\$ 972
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 7,269
Total (prior to post-MD contributions)	\$ 2,067	\$ 16,276
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,209)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,373)
2 nd Fiscal Year	(5,373)
3 rd Fiscal Year	(5,373)
4 th Fiscal Year	2,227
5 th Fiscal Year	(317)
Thereafter	0
Total	\$ (14,209)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2187: City of Philomath

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01790900%
Employer's proportionate share at MD	0.01656253%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (405,946)
Employer's proportionate share of system NPL/(A) at MD	\$ 950,931
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,295,037
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (181,797)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 936,035
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (5,254)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (10,788)
Employer's Total Pension Expense/(Income)	\$ 919,993

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 51,279	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 199,337
Changes in proportionate share	\$ 0	\$ 23,117
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 43,538
Total (prior to post-MD contributions)	\$ 51,279	\$ 265,992
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (214,713)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (99,498)
2 nd Fiscal Year	(99,498)
3 rd Fiscal Year	(99,498)
4 th Fiscal Year	83,572
5 th Fiscal Year	210
Thereafter	0
Total	\$ (214,713)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2188: City of Talent

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01080582%
Employer's proportionate share at MD	0.01247177%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (244,937)
Employer's proportionate share of system NPL/(A) at MD	\$ 716,062
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,728,189
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (136,895)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 704,845
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 6,501
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (14,008)
Employer's Total Pension Expense/(Income)	\$ 697,338

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 38,614	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 150,103
Changes in proportionate share	\$ 28,603	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 58,782
Total (prior to post-MD contributions)	\$ 67,217	\$ 208,885
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (141,668)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (70,350)
2 nd Fiscal Year	(70,350)
3 rd Fiscal Year	(70,350)
4 th Fiscal Year	67,450
5 th Fiscal Year	1,933
Thereafter	0
Total	\$ (141,668)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	3,468
Employer's Total Pension Expense/(Income)	\$	3,468

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,830	\$ 0
Total (prior to post-MD contributions)	\$ 13,830	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,830

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,468
2 nd Fiscal Year	3,468
3 rd Fiscal Year	3,468
4 th Fiscal Year	2,754
5 th Fiscal Year	672
Thereafter	0
Total	\$ 13,830

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2191: City of Huntington

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00119030%
Employer's proportionate share at MD	0.00130229%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (26,981)
Employer's proportionate share of system NPL/(A) at MD	\$ 74,770
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 180,456
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (14,294)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 73,599
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 437
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,018
Employer's Total Pension Expense/(Income)	\$ 85,054

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,032	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,674
Changes in proportionate share	\$ 1,923	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43,390	\$ 0
Total (prior to post-MD contributions)	\$ 49,345	\$ 15,674
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 33,671

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,893
2 nd Fiscal Year	4,893
3 rd Fiscal Year	4,893
4 th Fiscal Year	16,589
5 th Fiscal Year	2,404
Thereafter	0
Total	\$ 33,671

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00760603%
Employer's proportionate share at MD	0.00957183%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (172,407)
Employer's proportionate share of system NPL/(A) at MD	\$ 549,563
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,326,350
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (105,064)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 540,954
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 7,671
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,799)
Employer's Total Pension Expense/(Income)	\$ 544,826

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 29,635	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 115,201
Changes in proportionate share	\$ 33,751	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,831	\$ 25,065
Total (prior to post-MD contributions)	\$ 70,217	\$ 140,266
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (70,049)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (44,359)
2 nd Fiscal Year	(44,359)
3 rd Fiscal Year	(44,359)
4 th Fiscal Year	59,548
5 th Fiscal Year	3,480
Thereafter	0
Total	\$ (70,049)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2194: City of Cave Junction

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00628906%
Employer's proportionate share at MD	0.00654549%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (142,555)
Employer's proportionate share of system NPL/(A) at MD	\$ 375,807
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 906,996
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (71,846)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 369,920
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 1,001
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (9,795)
Employer's Total Pension Expense/(Income)	\$ 361,126

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,265	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 78,778
Changes in proportionate share	\$ 4,402	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 40,840
Total (prior to post-MD contributions)	\$ 24,667	\$ 119,618
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (94,951)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (41,776)
2 nd Fiscal Year	(41,776)
3 rd Fiscal Year	(41,776)
4 th Fiscal Year	30,926
5 th Fiscal Year	(549)
Thereafter	0
Total	\$ (94,951)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	1,313
Employer's Total Pension Expense/(Income)	\$	1,313

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,288	\$ 0
Total (prior to post-MD contributions)	\$ 5,288	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,288

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,313
2 nd Fiscal Year	1,313
3 rd Fiscal Year	1,313
4 th Fiscal Year	1,069
5 th Fiscal Year	280
Thereafter	0
Total	\$ 5,288

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01299760%
Employer's proportionate share at MD	0.01181175%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (294,619)
Employer's proportionate share of system NPL/(A) at MD	\$ 678,167
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,636,731
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (129,650)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 667,544
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (4,627)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (6,904)
Employer's Total Pension Expense/(Income)	\$ 656,013

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 36,570	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 142,159
Changes in proportionate share	\$ 0	\$ 20,360
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 28,569
Total (prior to post-MD contributions)	\$ 36,570	\$ 191,088
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (154,518)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (71,049)
2 nd Fiscal Year	(71,049)
3 rd Fiscal Year	(71,049)
4 th Fiscal Year	59,014
5 th Fiscal Year	(386)
Thereafter	0
Total	\$ (154,518)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2197: City of Myrtle Creek

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01166352%
Employer's proportionate share at MD	0.01228900%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (264,379)
Employer's proportionate share of system NPL/(A) at MD	\$ 705,568
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,702,863
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (134,889)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 694,516
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,441
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (11,946)
Employer's Total Pension Expense/(Income)	\$ 685,011

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 38,048	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 147,903
Changes in proportionate share	\$ 10,739	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 49,732
Total (prior to post-MD contributions)	\$ 48,787	\$ 197,635
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (148,848)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (71,427)
2 nd Fiscal Year	(71,427)
3 rd Fiscal Year	(71,427)
4 th Fiscal Year	64,365
5 th Fiscal Year	1,069
Thereafter	0
Total	\$ (148,848)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00175147%
Employer's proportionate share at MD	0.00272746%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (39,701)
Employer's proportionate share of system NPL/(A) at MD	\$ 156,596
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 377,939
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (29,938)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 154,143
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 3,808
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (8,534)
Employer's Total Pension Expense/(Income)	\$ 149,417

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,444	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,826
Changes in proportionate share	\$ 16,757	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 35,237
Total (prior to post-MD contributions)	\$ 25,201	\$ 68,063
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (42,862)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (18,469)
2 nd Fiscal Year	(18,469)
3 rd Fiscal Year	(18,469)
4 th Fiscal Year	12,512
5 th Fiscal Year	34
Thereafter	0
Total	\$ (42,862)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03547177%
Employer's proportionate share at MD	0.03433174%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (804,044)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,971,144
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,757,282
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (376,839)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,940,266
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (4,449)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (13,355)
Employer's Total Pension Expense/(Income)	\$ 1,922,462

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 106,294	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 413,196
Changes in proportionate share	\$ 0	\$ 19,573
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 55,220
Total (prior to post-MD contributions)	\$ 106,294	\$ 487,989
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (381,695)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (190,796)
2 nd Fiscal Year	(190,796)
3 rd Fiscal Year	(190,796)
4 th Fiscal Year	186,377
5 th Fiscal Year	4,317
Thereafter	0
Total	\$ (381,695)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2200: City of Wallowa

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00102867%
Employer's proportionate share at MD	0.00140747%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (23,317)
Employer's proportionate share of system NPL/(A) at MD	\$ 80,809
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 195,030
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (15,449)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 79,543
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,478
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,998)
Employer's Total Pension Expense/(Income)	\$ 79,023

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,358	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,939
Changes in proportionate share	\$ 6,504	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 8,462
Total (prior to post-MD contributions)	\$ 10,862	\$ 25,401
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,539)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,612)
2 nd Fiscal Year	(7,612)
3 rd Fiscal Year	(7,612)
4 th Fiscal Year	7,943
5 th Fiscal Year	353
Thereafter	0
Total	\$ (14,539)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00517355%
Employer's proportionate share at MD	0.00467319%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (117,270)
Employer's proportionate share of system NPL/(A) at MD	\$ 268,309
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 647,555
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (51,295)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 264,106
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,952)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,435)
Employer's Total Pension Expense/(Income)	\$ 259,719

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,469	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 56,244
Changes in proportionate share	\$ 0	\$ 8,591
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 10,007
Total (prior to post-MD contributions)	\$ 14,469	\$ 74,842
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (60,373)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (27,934)
2 nd Fiscal Year	(27,934)
3 rd Fiscal Year	(27,934)
4 th Fiscal Year	23,518
5 th Fiscal Year	(88)
Thereafter	0
Total	\$ (60,373)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2202: City of Dallas

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.06455806%
Employer's proportionate share at MD	0.06208413%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,463,347)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,564,536
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,602,876
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (681,460)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,508,699
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (9,654)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (14,273)
Employer's Total Pension Expense/(Income)	\$ 3,484,772

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 192,218	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 747,208
Changes in proportionate share	\$ 0	\$ 42,475
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,133	\$ 70,293
Total (prior to post-MD contributions)	\$ 198,351	\$ 859,976
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (661,625)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (336,759)
2 nd Fiscal Year	(336,759)
3 rd Fiscal Year	(336,759)
4 th Fiscal Year	341,427
5 th Fiscal Year	7,226
Thereafter	0
Total	\$ (661,625)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2203: City of Rockaway Beach

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00734632%
Employer's proportionate share at MD	0.00917517%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (166,520)
Employer's proportionate share of system NPL/(A) at MD	\$ 526,789
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,271,385
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (100,710)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 518,537
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 7,136
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,262)
Employer's Total Pension Expense/(Income)	\$ 523,411

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 28,407	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 110,427
Changes in proportionate share	\$ 31,400	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,210	\$ 21,213
Total (prior to post-MD contributions)	\$ 69,017	\$ 131,640
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (62,623)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (41,358)
2 nd Fiscal Year	(41,358)
3 rd Fiscal Year	(41,358)
4 th Fiscal Year	57,943
5 th Fiscal Year	3,509
Thereafter	0
Total	\$ (62,623)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2204: City of Burns

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00691384%
Employer's proportionate share at MD	0.00748026%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (156,717)
Employer's proportionate share of system NPL/(A) at MD	\$ 429,476
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,036,525
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (82,106)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 422,749
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,210
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (8,635)
Employer's Total Pension Expense/(Income)	\$ 416,324

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,160	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 90,028
Changes in proportionate share	\$ 9,725	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 36,040
Total (prior to post-MD contributions)	\$ 32,885	\$ 126,068
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (93,183)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (44,117)
2 nd Fiscal Year	(44,117)
3 rd Fiscal Year	(44,117)
4 th Fiscal Year	38,654
5 th Fiscal Year	513
Thereafter	0
Total	\$ (93,183)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2206: City of Weston

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00149729%
Employer's proportionate share at MD	0.00126791%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (33,939)
Employer's proportionate share of system NPL/(A) at MD	\$ 72,797
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 175,692
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (13,917)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 71,656
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (895)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (4,580)
Employer's Total Pension Expense/(Income)	\$ 66,181

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,926	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,260
Changes in proportionate share	\$ 0	\$ 3,939
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 18,598
Total (prior to post-MD contributions)	\$ 3,926	\$ 37,797
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (33,871)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11,864)
2 nd Fiscal Year	(11,864)
3 rd Fiscal Year	(11,864)
4 th Fiscal Year	2,778
5 th Fiscal Year	(1,058)
Thereafter	0
Total	\$ (33,871)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2207: City of Mill City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00342254%
Employer's proportionate share at MD	0.00339084%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (77,579)
Employer's proportionate share of system NPL/(A) at MD	\$ 194,684
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 469,862
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (37,219)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 191,634
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (124)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,045)
Employer's Total Pension Expense/(Income)	\$ 188,465

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,498	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 40,810
Changes in proportionate share	\$ 0	\$ 544
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 12,486
Total (prior to post-MD contributions)	\$ 10,498	\$ 53,840
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (43,342)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (20,255)
2 nd Fiscal Year	(20,255)
3 rd Fiscal Year	(20,255)
4 th Fiscal Year	17,280
5 th Fiscal Year	143
Thereafter	0
Total	\$ (43,342)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2208: City of Fairview

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03304161%
Employer's proportionate share at MD	0.03230768%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (748,959)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,854,933
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,476,812
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (354,622)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,825,876
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (2,864)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (19,843)
Employer's Total Pension Expense/(Income)	\$ 1,803,169

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 100,027	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 388,836
Changes in proportionate share	\$ 0	\$ 12,601
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 83,334
Total (prior to post-MD contributions)	\$ 100,027	\$ 484,771
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (384,744)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (185,500)
2 nd Fiscal Year	(185,500)
3 rd Fiscal Year	(185,500)
4 th Fiscal Year	169,757
5 th Fiscal Year	2,000
Thereafter	0
Total	\$ (384,744)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2210: City of Helix

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00021283%
Employer's proportionate share at MD	0.00019321%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (4,824)
Employer's proportionate share of system NPL/(A) at MD	\$ 11,093
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 26,773
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,121)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 10,919
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (76)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 155
Employer's Total Pension Expense/(Income)	\$ 10,998

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 598	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,325
Changes in proportionate share	\$ 0	\$ 337
Differences between employer contributions and employer's proportionate share of system contributions	\$ 597	\$ 0
Total (prior to post-MD contributions)	\$ 1,195	\$ 2,662
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,467)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (895)
2 nd Fiscal Year	(895)
3 rd Fiscal Year	(895)
4 th Fiscal Year	1,175
5 th Fiscal Year	41
Thereafter	0
Total	\$ (1,467)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2211: City of Jefferson

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00812214%
Employer's proportionate share at MD	0.00860316%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (184,106)
Employer's proportionate share of system NPL/(A) at MD	\$ 493,947
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,192,123
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (94,432)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 486,210
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,877
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (18,986)
Employer's Total Pension Expense/(Income)	\$ 469,101

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,636	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 103,543
Changes in proportionate share	\$ 8,259	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 77,836
Total (prior to post-MD contributions)	\$ 34,895	\$ 181,379
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (146,484)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (60,459)
2 nd Fiscal Year	(60,459)
3 rd Fiscal Year	(60,459)
4 th Fiscal Year	36,463
5 th Fiscal Year	(1,570)
Thereafter	0
Total	\$ (146,484)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2213: City of Stanfield

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	2,137
Employer's Total Pension Expense/(Income)	\$	2,137

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,400	\$ 0
Total (prior to post-MD contributions)	\$ 8,400	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,400

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,137
2 nd Fiscal Year	2,137
3 rd Fiscal Year	2,137
4 th Fiscal Year	1,636
5 th Fiscal Year	353
Thereafter	0
Total	\$ 8,400

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2214: City of Yamhill

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00445346%
Employer's proportionate share at MD	0.00338041%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (100,947)
Employer's proportionate share of system NPL/(A) at MD	\$ 194,085
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 468,417
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (37,105)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 191,045
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (4,187)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (961)
Employer's Total Pension Expense/(Income)	\$ 185,897

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,466	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 40,685
Changes in proportionate share	\$ 0	\$ 18,424
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,591
Total (prior to post-MD contributions)	\$ 10,466	\$ 62,700
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (52,234)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (22,181)
2 nd Fiscal Year	(22,181)
3 rd Fiscal Year	(22,181)
4 th Fiscal Year	15,099
5 th Fiscal Year	(789)
Thereafter	0
Total	\$ (52,234)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2215: City of Powers

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	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	\$ 3,059	\$ 0
Total (prior to post-MD contributions)	\$ 3,059	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,059

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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	763
3 rd Fiscal Year	763
4 th Fiscal Year	615
5 th Fiscal Year	155
Thereafter	0
Total	\$ 3,059

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2216: City of Brookings

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03790856%
Employer's proportionate share at MD	0.03862112%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (859,279)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,217,417
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 5,351,653
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (423,921)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,182,682
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,780
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (18,124)
Employer's Total Pension Expense/(Income)	\$ 2,167,338

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 119,574	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 464,821
Changes in proportionate share	\$ 12,234	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 76,253
Total (prior to post-MD contributions)	\$ 131,808	\$ 541,074
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (409,266)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (209,950)
2 nd Fiscal Year	(209,950)
3 rd Fiscal Year	(209,950)
4 th Fiscal Year	214,101
5 th Fiscal Year	6,483
Thereafter	0
Total	\$ (409,266)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2217: City of Sutherlin

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01700708%
Employer's proportionate share at MD	0.02073425%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (385,502)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,190,449
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,873,104
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (227,587)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,171,801
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 14,544
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (17,535)
Employer's Total Pension Expense/(Income)	\$ 1,168,810

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 64,195	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 249,545
Changes in proportionate share	\$ 63,992	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 75,905
Total (prior to post-MD contributions)	\$ 128,187	\$ 325,450
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (197,263)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (107,468)
2 nd Fiscal Year	(107,468)
3 rd Fiscal Year	(107,468)
4 th Fiscal Year	119,877
5 th Fiscal Year	5,263
Thereafter	0
Total	\$ (197,263)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2218: City of Prairie City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00081225%
Employer's proportionate share at MD	0.00143460%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (18,411)
Employer's proportionate share of system NPL/(A) at MD	\$ 82,367
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 198,790
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (15,747)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 81,077
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,429
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 617
Employer's Total Pension Expense/(Income)	\$ 84,123

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,442	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,266
Changes in proportionate share	\$ 10,685	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,079	\$ 3,494
Total (prior to post-MD contributions)	\$ 20,206	\$ 20,760
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (554)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,183)
2 nd Fiscal Year	(4,183)
3 rd Fiscal Year	(4,183)
4 th Fiscal Year	10,939
5 th Fiscal Year	1,055
Thereafter	0
Total	\$ (554)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00904564%
Employer's proportionate share at MD	0.00796715%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (205,039)
Employer's proportionate share of system NPL/(A) at MD	\$ 457,431
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,103,992
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (87,451)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 450,265
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (4,208)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (11,408)
Employer's Total Pension Expense/(Income)	\$ 434,649

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,667	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 95,888
Changes in proportionate share	\$ 0	\$ 18,517
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 46,009
Total (prior to post-MD contributions)	\$ 24,667	\$ 160,414
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (135,747)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (55,761)
2 nd Fiscal Year	(55,761)
3 rd Fiscal Year	(55,761)
4 th Fiscal Year	33,448
5 th Fiscal Year	(1,912)
Thereafter	0
Total	\$ (135,747)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00309563%
Employer's proportionate share at MD	0.00468464%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (70,169)
Employer's proportionate share of system NPL/(A) at MD	\$ 268,967
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 649,141
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (51,420)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 264,754
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 6,201
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,613
Employer's Total Pension Expense/(Income)	\$ 276,568

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,504	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 56,382
Changes in proportionate share	\$ 27,282	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,211	\$ 0
Total (prior to post-MD contributions)	\$ 62,997	\$ 56,382
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,615

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11,791)
2 nd Fiscal Year	(11,791)
3 rd Fiscal Year	(11,791)
4 th Fiscal Year	37,690
5 th Fiscal Year	4,299
Thereafter	0
Total	\$ 6,615

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2221: City of Sisters

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00863735%
Employer's proportionate share at MD	0.00830268%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (195,784)
Employer's proportionate share of system NPL/(A) at MD	\$ 476,695
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,150,486
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (91,134)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 469,228
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,306)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (8,463)
Employer's Total Pension Expense/(Income)	\$ 459,459

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,706	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 99,926
Changes in proportionate share	\$ 0	\$ 5,746
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 34,917
Total (prior to post-MD contributions)	\$ 25,706	\$ 140,589
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (114,883)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (51,605)
2 nd Fiscal Year	(51,605)
3 rd Fiscal Year	(51,605)
4 th Fiscal Year	40,342
5 th Fiscal Year	(410)
Thereafter	0
Total	\$ (114,883)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01134574%
Employer's proportionate share at MD	0.00961897%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (257,176)
Employer's proportionate share of system NPL/(A) at MD	\$ 552,269
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,332,882
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (105,582)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 543,618
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (6,738)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (4,844)
Employer's Total Pension Expense/(Income)	\$ 532,036

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 29,781	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 115,768
Changes in proportionate share	\$ 0	\$ 29,647
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 18,054
Total (prior to post-MD contributions)	\$ 29,781	\$ 163,469
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (133,688)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (60,051)
2 nd Fiscal Year	(60,051)
3 rd Fiscal Year	(60,051)
4 th Fiscal Year	46,758
5 th Fiscal Year	(295)
Thereafter	0
Total	\$ (133,688)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02011880%
Employer's proportionate share at MD	0.02312559%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (456,036)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,327,747
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,204,468
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (253,836)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,306,948
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 11,733
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (12,986)
Employer's Total Pension Expense/(Income)	\$ 1,305,695

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 71,599	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 278,326
Changes in proportionate share	\$ 51,624	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 56,666
Total (prior to post-MD contributions)	\$ 123,223	\$ 334,992
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (211,769)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (117,779)
2 nd Fiscal Year	(117,779)
3 rd Fiscal Year	(117,779)
4 th Fiscal Year	135,325
5 th Fiscal Year	6,244
Thereafter	0
Total	\$ (211,769)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2224: City of Falls City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00197191%
Employer's proportionate share at MD	0.00208999%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (44,698)
Employer's proportionate share of system NPL/(A) at MD	\$ 119,996
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 289,606
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (22,941)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 118,116
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 461
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,253)
Employer's Total Pension Expense/(Income)	\$ 117,324

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,471	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,154
Changes in proportionate share	\$ 2,027	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,972
Total (prior to post-MD contributions)	\$ 8,498	\$ 30,126
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,628)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11,323)
2 nd Fiscal Year	(11,323)
3 rd Fiscal Year	(11,323)
4 th Fiscal Year	11,801
5 th Fiscal Year	540
Thereafter	0
Total	\$ (21,628)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2225: City of Echo

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00238246%
Employer's proportionate share at MD	0.00296604%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (54,004)
Employer's proportionate share of system NPL/(A) at MD	\$ 170,294
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 410,998
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (32,556)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 167,626
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,277
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 515
Employer's Total Pension Expense/(Income)	\$ 170,418

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,183	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 35,697
Changes in proportionate share	\$ 10,020	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,525	\$ 4,486
Total (prior to post-MD contributions)	\$ 24,728	\$ 40,183
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,455)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (12,153)
2 nd Fiscal Year	(12,153)
3 rd Fiscal Year	(12,153)
4 th Fiscal Year	19,664
5 th Fiscal Year	1,341
Thereafter	0
Total	\$ (15,455)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2226: City of Hines

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00474792%
Employer's proportionate share at MD	0.00551292%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (107,622)
Employer's proportionate share of system NPL/(A) at MD	\$ 316,522
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 763,914
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (60,512)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 311,564
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,985
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,480)
Employer's Total Pension Expense/(Income)	\$ 311,069

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,068	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 66,350
Changes in proportionate share	\$ 13,135	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 15,001
Total (prior to post-MD contributions)	\$ 30,203	\$ 81,351
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (51,148)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (28,274)
2 nd Fiscal Year	(28,274)
3 rd Fiscal Year	(28,274)
4 th Fiscal Year	32,163
5 th Fiscal Year	1,511
Thereafter	0
Total	\$ (51,148)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2227: Town Of Bonanza

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2228: City of Turner

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00518178%
Employer's proportionate share at MD	0.00488368%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (117,456)
Employer's proportionate share of system NPL/(A) at MD	\$ 280,395
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 676,722
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (53,605)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 276,002
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (1,163)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 964
Employer's Total Pension Expense/(Income)	\$ 275,803

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,120	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 58,777
Changes in proportionate share	\$ 0	\$ 5,118
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,729	\$ 0
Total (prior to post-MD contributions)	\$ 18,849	\$ 63,895
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (45,046)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (24,807)
2 nd Fiscal Year	(24,807)
3 rd Fiscal Year	(24,807)
4 th Fiscal Year	28,338
5 th Fiscal Year	1,038
Thereafter	0
Total	\$ (45,046)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2229: City of John Day

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00767280%
Employer's proportionate share at MD	0.00672538%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (173,920)
Employer's proportionate share of system NPL/(A) at MD	\$ 386,135
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 931,923
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (73,820)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 380,086
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (3,697)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (8,505)
Employer's Total Pension Expense/(Income)	\$ 367,884

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,822	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 80,943
Changes in proportionate share	\$ 0	\$ 16,267
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 34,703
Total (prior to post-MD contributions)	\$ 20,822	\$ 131,913
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (111,091)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (46,090)
2 nd Fiscal Year	(46,090)
3 rd Fiscal Year	(46,090)
4 th Fiscal Year	28,808
5 th Fiscal Year	(1,628)
Thereafter	0
Total	\$ (111,091)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2231: City of Banks

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00146179%
Employer's proportionate share at MD	0.00253233%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (33,135)
Employer's proportionate share of system NPL/(A) at MD	\$ 145,393
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 350,900
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (27,796)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 143,115
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 4,177
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,712)
Employer's Total Pension Expense/(Income)	\$ 144,580

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,840	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,478
Changes in proportionate share	\$ 18,381	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 11,873
Total (prior to post-MD contributions)	\$ 26,221	\$ 42,351
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,130)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11,295)
2 nd Fiscal Year	(11,295)
3 rd Fiscal Year	(11,295)
4 th Fiscal Year	16,426
5 th Fiscal Year	1,330
Thereafter	0
Total	\$ (16,130)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2232: City of Joseph

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00228182%
Employer's proportionate share at MD	0.00208107%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (51,722)
Employer's proportionate share of system NPL/(A) at MD	\$ 119,484
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 288,370
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (22,843)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 117,612
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (783)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,566)
Employer's Total Pension Expense/(Income)	\$ 114,263

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,443	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,047
Changes in proportionate share	\$ 0	\$ 3,447
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 10,428
Total (prior to post-MD contributions)	\$ 6,443	\$ 38,922
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (32,479)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,835)
2 nd Fiscal Year	(13,835)
3 rd Fiscal Year	(13,835)
4 th Fiscal Year	9,352
5 th Fiscal Year	(325)
Thereafter	0
Total	\$ (32,479)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2233: City of Lafayette

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00518184%
Employer's proportionate share at MD	0.00585443%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (117,458)
Employer's proportionate share of system NPL/(A) at MD	\$ 336,130
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 811,237
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (64,261)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 330,864
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,624
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (4,750)
Employer's Total Pension Expense/(Income)	\$ 328,738

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,126	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 70,460
Changes in proportionate share	\$ 11,548	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 20,428
Total (prior to post-MD contributions)	\$ 29,674	\$ 90,888
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (61,214)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (31,626)
2 nd Fiscal Year	(31,626)
3 rd Fiscal Year	(31,626)
4 th Fiscal Year	32,626
5 th Fiscal Year	1,036
Thereafter	0
Total	\$ (61,214)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2234: City of Aumsville

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00894304%
Employer's proportionate share at MD	0.00508044%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (202,713)
Employer's proportionate share of system NPL/(A) at MD	\$ 291,691
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 703,987
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (55,765)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 287,122
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (15,072)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (5,660)
Employer's Total Pension Expense/(Income)	\$ 266,390

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,729	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 61,145
Changes in proportionate share	\$ 0	\$ 66,318
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,380	\$ 21,508
Total (prior to post-MD contributions)	\$ 17,109	\$ 148,971
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (131,862)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (46,332)
2 nd Fiscal Year	(46,332)
3 rd Fiscal Year	(46,332)
4 th Fiscal Year	11,609
5 th Fiscal Year	(4,476)
Thereafter	0
Total	\$ (131,862)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2235: City of Amity

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00439396%
Employer's proportionate share at MD	0.00466380%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (99,599)
Employer's proportionate share of system NPL/(A) at MD	\$ 267,770
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 646,254
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (51,192)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 263,576
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 1,053
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,635)
Employer's Total Pension Expense/(Income)	\$ 261,994

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,440	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 56,131
Changes in proportionate share	\$ 4,632	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 11,258
Total (prior to post-MD contributions)	\$ 19,072	\$ 67,389
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (48,317)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (25,082)
2 nd Fiscal Year	(25,082)
3 rd Fiscal Year	(25,082)
4 th Fiscal Year	26,082
5 th Fiscal Year	848
Thereafter	0
Total	\$ (48,317)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2236: City of Creswell

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00876907%
Employer's proportionate share at MD	0.00657843%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (198,770)
Employer's proportionate share of system NPL/(A) at MD	\$ 377,698
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 911,560
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (72,207)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 371,782
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (8,548)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,408)
Employer's Total Pension Expense/(Income)	\$ 361,826

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,367	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 79,174
Changes in proportionate share	\$ 0	\$ 37,611
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,935	\$ 12,381
Total (prior to post-MD contributions)	\$ 29,302	\$ 129,166
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (99,864)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (43,104)
2 nd Fiscal Year	(43,104)
3 rd Fiscal Year	(43,104)
4 th Fiscal Year	30,204
5 th Fiscal Year	(756)
Thereafter	0
Total	\$ (99,864)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2237: City of Troutdale

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.05403246%
Employer's proportionate share at MD	0.05837832%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,224,762)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,351,769
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,089,369
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (640,784)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,299,264
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 16,958
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (48,961)
Employer's Total Pension Expense/(Income)	\$ 3,267,261

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 180,744	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 702,607
Changes in proportionate share	\$ 74,615	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 207,155
Total (prior to post-MD contributions)	\$ 255,359	\$ 909,762
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (654,403)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (326,162)
2 nd Fiscal Year	(326,162)
3 rd Fiscal Year	(326,162)
4 th Fiscal Year	316,317
5 th Fiscal Year	7,767
Thereafter	0
Total	\$ (654,403)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2238: City of Warrenton

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03043630%
Employer's proportionate share at MD	0.03518114%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (689,904)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,019,912
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,874,981
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (386,162)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,988,270
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 18,515
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (16,249)
Employer's Total Pension Expense/(Income)	\$ 1,990,536

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 108,924	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 423,419
Changes in proportionate share	\$ 81,465	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 71,173
Total (prior to post-MD contributions)	\$ 190,389	\$ 494,592
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (304,203)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (175,006)
2 nd Fiscal Year	(175,006)
3 rd Fiscal Year	(175,006)
4 th Fiscal Year	209,847
5 th Fiscal Year	10,968
Thereafter	0
Total	\$ (304,203)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2240: City of Wilsonville

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.11398347%
Employer's proportionate share at MD	0.12604368%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,583,680)
Employer's proportionate share of system NPL/(A) at MD	\$ 7,236,749
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 17,465,625
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,383,506)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 7,123,388
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 47,060
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (98,781)
Employer's Total Pension Expense/(Income)	\$ 7,071,667

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 390,242	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,516,987
Changes in proportionate share	\$ 207,063	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 419,590
Total (prior to post-MD contributions)	\$ 597,305	\$ 1,936,577
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,339,272)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (686,836)
2 nd Fiscal Year	(686,836)
3 rd Fiscal Year	(686,836)
4 th Fiscal Year	698,924
5 th Fiscal Year	22,312
Thereafter	0
Total	\$ (1,339,272)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2241: City of Bay City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00335525%
Employer's proportionate share at MD	0.00303165%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (76,054)
Employer's proportionate share of system NPL/(A) at MD	\$ 174,061
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 420,090
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (33,277)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 171,334
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,263)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,064)
Employer's Total Pension Expense/(Income)	\$ 167,007

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,386	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,487
Changes in proportionate share	\$ 0	\$ 5,556
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 12,415
Total (prior to post-MD contributions)	\$ 9,386	\$ 54,458
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (45,072)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (19,603)
2 nd Fiscal Year	(19,603)
3 rd Fiscal Year	(19,603)
4 th Fiscal Year	14,079
5 th Fiscal Year	(342)
Thereafter	0
Total	\$ (45,072)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2242: City of Gaston

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	40
Employer's Total Pension Expense/(Income)	\$	40

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 175	\$ 0
Total (prior to post-MD contributions)	\$ 175	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 175

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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	40
4 th Fiscal Year	40
5 th Fiscal Year	15
Thereafter	0
Total	\$ 175

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2243: City Of Brownsville

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00751735%
Employer's proportionate share at MD	0.00760048%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (170,397)
Employer's proportionate share of system NPL/(A) at MD	\$ 436,379
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,053,184
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (83,426)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 429,543
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 324
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (28,203)
Employer's Total Pension Expense/(Income)	\$ 401,664

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,532	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 91,475
Changes in proportionate share	\$ 1,428	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 114,178
Total (prior to post-MD contributions)	\$ 24,960	\$ 205,653
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (180,693)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (66,177)
2 nd Fiscal Year	(66,177)
3 rd Fiscal Year	(66,177)
4 th Fiscal Year	21,889
5 th Fiscal Year	(4,052)
Thereafter	0
Total	\$ (180,693)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2244: City of Lakeside

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00096887%
Employer's proportionate share at MD	0.00283931%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (21,962)
Employer's proportionate share of system NPL/(A) at MD	\$ 163,018
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 393,438
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (31,165)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 160,464
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 7,299
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (107)
Employer's Total Pension Expense/(Income)	\$ 167,656

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,791	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 34,172
Changes in proportionate share	\$ 32,113	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,119	\$ 9,176
Total (prior to post-MD contributions)	\$ 48,023	\$ 43,348
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,675

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,115)
2 nd Fiscal Year	(7,115)
3 rd Fiscal Year	(7,115)
4 th Fiscal Year	23,139
5 th Fiscal Year	2,880
Thereafter	0
Total	\$ 4,675

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2245: City of Dundee

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00688919%
Employer's proportionate share at MD	0.00647929%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (156,158)
Employer's proportionate share of system NPL/(A) at MD	\$ 372,006
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 897,822
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (71,119)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 366,179
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,599)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,062)
Employer's Total Pension Expense/(Income)	\$ 361,518

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,060	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 77,981
Changes in proportionate share	\$ 0	\$ 7,038
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 12,248
Total (prior to post-MD contributions)	\$ 20,060	\$ 97,267
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (77,207)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (37,309)
2 nd Fiscal Year	(37,309)
3 rd Fiscal Year	(37,309)
4 th Fiscal Year	34,153
5 th Fiscal Year	568
Thereafter	0
Total	\$ (77,207)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2246: City of Merrill

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00003865%
Employer's proportionate share at MD	0.00007140%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (876)
Employer's proportionate share of system NPL/(A) at MD	\$ 4,099
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 9,894
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (784)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 4,035
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 128
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,254
Employer's Total Pension Expense/(Income)	\$ 5,417

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 221	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 859
Changes in proportionate share	\$ 562	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,082	\$ 0
Total (prior to post-MD contributions)	\$ 5,865	\$ 859
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,006

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,022
2 nd Fiscal Year	1,022
3 rd Fiscal Year	1,022
4 th Fiscal Year	1,584
5 th Fiscal Year	355
Thereafter	0
Total	\$ 5,006

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2247: City of Malin

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00188479%
Employer's proportionate share at MD	0.00129531%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (42,723)
Employer's proportionate share of system NPL/(A) at MD	\$ 74,370
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 179,489
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (14,218)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 73,205
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (2,300)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,568)
Employer's Total Pension Expense/(Income)	\$ 68,337

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,010	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,590
Changes in proportionate share	\$ 0	\$ 10,121
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 10,131
Total (prior to post-MD contributions)	\$ 4,010	\$ 35,842
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (31,832)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11,395)
2 nd Fiscal Year	(11,395)
3 rd Fiscal Year	(11,395)
4 th Fiscal Year	3,353
5 th Fiscal Year	(999)
Thereafter	0
Total	\$ (31,832)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2248: City of Fossil

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00099520%
Employer's proportionate share at MD	0.00095118%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (22,558)
Employer's proportionate share of system NPL/(A) at MD	\$ 54,612
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 131,803
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (10,441)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 53,756
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (172)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,108)
Employer's Total Pension Expense/(Income)	\$ 51,476

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,945	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,448
Changes in proportionate share	\$ 0	\$ 755
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 8,517
Total (prior to post-MD contributions)	\$ 2,945	\$ 20,720
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,775)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,073)
2 nd Fiscal Year	(7,073)
3 rd Fiscal Year	(7,073)
4 th Fiscal Year	3,708
5 th Fiscal Year	(264)
Thereafter	0
Total	\$ (17,775)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2249: City of Phoenix

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00797391%
Employer's proportionate share at MD	0.00850322%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (180,746)
Employer's proportionate share of system NPL/(A) at MD	\$ 488,209
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,178,274
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (93,335)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 480,561
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,065
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (10,913)
Employer's Total Pension Expense/(Income)	\$ 471,713

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,327	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 102,340
Changes in proportionate share	\$ 9,088	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 45,117
Total (prior to post-MD contributions)	\$ 35,415	\$ 147,457
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (112,042)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (51,694)
2 nd Fiscal Year	(51,694)
3 rd Fiscal Year	(51,694)
4 th Fiscal Year	42,735
5 th Fiscal Year	306
Thereafter	0
Total	\$ (112,042)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2250: City of Gold Beach

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00701402%
Employer's proportionate share at MD	0.00697261%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (158,988)
Employer's proportionate share of system NPL/(A) at MD	\$ 400,330
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 966,181
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (76,534)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 394,059
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (161)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,908
Employer's Total Pension Expense/(Income)	\$ 403,806

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,588	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 83,918
Changes in proportionate share	\$ 0	\$ 711
Differences between employer contributions and employer's proportionate share of system contributions	\$ 38,485	\$ 0
Total (prior to post-MD contributions)	\$ 60,073	\$ 84,629
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (24,556)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (25,387)
2 nd Fiscal Year	(25,387)
3 rd Fiscal Year	(25,387)
4 th Fiscal Year	48,300
5 th Fiscal Year	3,305
Thereafter	0
Total	\$ (24,556)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2251: City of Rogue River

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01076112%
Employer's proportionate share at MD	0.01040123%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (243,924)
Employer's proportionate share of system NPL/(A) at MD	\$ 597,183
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,441,278
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (114,168)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 587,828
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,404)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (270)
Employer's Total Pension Expense/(Income)	\$ 586,154

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,203	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 125,183
Changes in proportionate share	\$ 0	\$ 6,179
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,626	\$ 6,843
Total (prior to post-MD contributions)	\$ 36,829	\$ 138,205
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (101,376)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (54,084)
2 nd Fiscal Year	(54,084)
3 rd Fiscal Year	(54,084)
4 th Fiscal Year	59,135
5 th Fiscal Year	1,742
Thereafter	0
Total	\$ (101,376)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2252: City of Dayton

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00142788%
Employer's proportionate share at MD	0.00269201%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (32,366)
Employer's proportionate share of system NPL/(A) at MD	\$ 154,561
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 373,027
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (29,549)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 152,140
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 4,933
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,096)
Employer's Total Pension Expense/(Income)	\$ 153,977

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,335	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,399
Changes in proportionate share	\$ 21,704	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 13,387
Total (prior to post-MD contributions)	\$ 30,039	\$ 45,786
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,747)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11,728)
2 nd Fiscal Year	(11,728)
3 rd Fiscal Year	(11,728)
4 th Fiscal Year	17,825
5 th Fiscal Year	1,610
Thereafter	0
Total	\$ (15,747)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2253: Town of Butte Falls

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00044831%
Employer's proportionate share at MD	0.00053188%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (10,162)
Employer's proportionate share of system NPL/(A) at MD	\$ 30,538
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 73,702
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (5,838)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 30,059
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 326
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (306)
Employer's Total Pension Expense/(Income)	\$ 30,079

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,647	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,401
Changes in proportionate share	\$ 1,435	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 692	\$ 2,190
Total (prior to post-MD contributions)	\$ 3,774	\$ 8,591
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,817)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,660)
2 nd Fiscal Year	(2,660)
3 rd Fiscal Year	(2,660)
4 th Fiscal Year	3,080
5 th Fiscal Year	83
Thereafter	0
Total	\$ (4,817)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2254: City of Shady Cove

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00079552%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (18,032)
Employer's proportionate share of system NPL/(A) at MD	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 0
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (3,104)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,311)
Employer's Total Pension Expense/(Income)	\$ (4,415)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 13,659
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,722
Total (prior to post-MD contributions)	\$ 0	\$ 18,381
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,381)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,415)
2 nd Fiscal Year	(4,415)
3 rd Fiscal Year	(4,415)
4 th Fiscal Year	(3,893)
5 th Fiscal Year	(1,243)
Thereafter	0
Total	\$ (18,381)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2255: Town of Canyon City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00197814%
Employer's proportionate share at MD	0.00122143%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (44,839)
Employer's proportionate share of system NPL/(A) at MD	\$ 70,128
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 169,251
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (13,407)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 69,029
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (2,953)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (585)
Employer's Total Pension Expense/(Income)	\$ 65,491

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,782	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,700
Changes in proportionate share	\$ 0	\$ 12,992
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,017	\$ 3,759
Total (prior to post-MD contributions)	\$ 5,799	\$ 31,451
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (25,652)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,693)
2 nd Fiscal Year	(9,693)
3 rd Fiscal Year	(9,693)
4 th Fiscal Year	4,080
5 th Fiscal Year	(655)
Thereafter	0
Total	\$ (25,652)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2256: City of Jordan Valley

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	326
Employer's Total Pension Expense/(Income)	\$	326

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,171	\$ 0
Total (prior to post-MD contributions)	\$ 1,171	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,171

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 326
2 nd Fiscal Year	326
3 rd Fiscal Year	326
4 th Fiscal Year	193
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,171

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2257: City of Culver

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00174466%
Employer's proportionate share at MD	0.00187328%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (39,546)
Employer's proportionate share of system NPL/(A) at MD	\$ 107,554
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 259,577
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (20,562)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 105,869
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 502
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,465)
Employer's Total Pension Expense/(Income)	\$ 103,906

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,800	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,546
Changes in proportionate share	\$ 2,209	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 10,039
Total (prior to post-MD contributions)	\$ 8,009	\$ 32,585
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (24,576)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11,402)
2 nd Fiscal Year	(11,402)
3 rd Fiscal Year	(11,402)
4 th Fiscal Year	9,484
5 th Fiscal Year	146
Thereafter	0
Total	\$ (24,576)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2258: City of Adair Village

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00395830%
Employer's proportionate share at MD	0.00270964%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (89,723)
Employer's proportionate share of system NPL/(A) at MD	\$ 155,573
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 375,469
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (29,742)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 153,136
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (4,872)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (624)
Employer's Total Pension Expense/(Income)	\$ 147,640

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,389	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,612
Changes in proportionate share	\$ 0	\$ 21,438
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,292	\$ 3,306
Total (prior to post-MD contributions)	\$ 9,681	\$ 57,356
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (47,675)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (19,149)
2 nd Fiscal Year	(19,149)
3 rd Fiscal Year	(19,149)
4 th Fiscal Year	10,845
5 th Fiscal Year	(1,071)
Thereafter	0
Total	\$ (47,675)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2259: Town Of Hammond

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2260: City of Riddle

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00332184%
Employer's proportionate share at MD	0.00342794%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (75,297)
Employer's proportionate share of system NPL/(A) at MD	\$ 196,814
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 475,003
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (37,626)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 193,731
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 414
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (4,179)
Employer's Total Pension Expense/(Income)	\$ 189,966

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,613	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 41,257
Changes in proportionate share	\$ 1,822	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 17,345
Total (prior to post-MD contributions)	\$ 12,435	\$ 58,602
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (46,167)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (21,038)
2 nd Fiscal Year	(21,038)
3 rd Fiscal Year	(21,038)
4 th Fiscal Year	16,967
5 th Fiscal Year	(20)
Thereafter	0
Total	\$ (46,167)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2261: City of Waldport

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00335815%
Employer's proportionate share at MD	0.00286248%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (76,120)
Employer's proportionate share of system NPL/(A) at MD	\$ 164,348
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 396,648
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (31,420)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 161,774
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,934)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,537
Employer's Total Pension Expense/(Income)	\$ 161,377

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,862	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 34,451
Changes in proportionate share	\$ 0	\$ 8,511
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,801	\$ 0
Total (prior to post-MD contributions)	\$ 14,663	\$ 42,962
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,299)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (14,821)
2 nd Fiscal Year	(14,821)
3 rd Fiscal Year	(14,821)
4 th Fiscal Year	15,998
5 th Fiscal Year	165
Thereafter	0
Total	\$ (28,299)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2262: City of Dufur

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00145623%
Employer's proportionate share at MD	0.00135913%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (33,009)
Employer's proportionate share of system NPL/(A) at MD	\$ 78,034
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 188,332
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (14,918)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 76,812
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (379)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,251)
Employer's Total Pension Expense/(Income)	\$ 75,182

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,208	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,358
Changes in proportionate share	\$ 0	\$ 1,667
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 5,216
Total (prior to post-MD contributions)	\$ 4,208	\$ 23,241
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,033)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,478)
2 nd Fiscal Year	(8,478)
3 rd Fiscal Year	(8,478)
4 th Fiscal Year	6,525
5 th Fiscal Year	(122)
Thereafter	0
Total	\$ (19,033)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2263: City of La Grande

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02846254%
Employer's proportionate share at MD	0.03038888%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (645,165)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,744,766
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,210,927
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (333,560)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,717,435
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 7,517
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,161)
Employer's Total Pension Expense/(Income)	\$ 1,722,791

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 94,087	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 365,742
Changes in proportionate share	\$ 33,073	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,094	\$ 37,733
Total (prior to post-MD contributions)	\$ 150,254	\$ 403,475
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (253,221)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (147,769)
2 nd Fiscal Year	(147,769)
3 rd Fiscal Year	(147,769)
4 th Fiscal Year	181,955
5 th Fiscal Year	8,129
Thereafter	0
Total	\$ (253,221)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2264: City of Gervais

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00587575%
Employer's proportionate share at MD	0.00435108%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (133,186)
Employer's proportionate share of system NPL/(A) at MD	\$ 249,816
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 602,921
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (47,759)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 245,902
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (5,949)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (4,319)
Employer's Total Pension Expense/(Income)	\$ 235,634

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,471	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 52,367
Changes in proportionate share	\$ 0	\$ 26,178
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 16,661
Total (prior to post-MD contributions)	\$ 13,471	\$ 95,206
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (81,735)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (32,192)
2 nd Fiscal Year	(32,192)
3 rd Fiscal Year	(32,192)
4 th Fiscal Year	16,556
5 th Fiscal Year	(1,713)
Thereafter	0
Total	\$ (81,735)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2265: City of Westfir

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00021708%
Employer's proportionate share at MD	0.00022993%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (4,921)
Employer's proportionate share of system NPL/(A) at MD	\$ 13,201
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 31,861
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,524)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 12,995
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 50
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (719)
Employer's Total Pension Expense/(Income)	\$ 12,326

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 712	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,767
Changes in proportionate share	\$ 221	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,925
Total (prior to post-MD contributions)	\$ 933	\$ 5,692
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,759)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,828)
2 nd Fiscal Year	(1,828)
3 rd Fiscal Year	(1,828)
4 th Fiscal Year	807
5 th Fiscal Year	(83)
Thereafter	0
Total	\$ (4,759)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2266: City of Irrigon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00533428%
Employer's proportionate share at MD	0.00538263%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (120,913)
Employer's proportionate share of system NPL/(A) at MD	\$ 309,042
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 745,860
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (59,082)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 304,201
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 189
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,825)
Employer's Total Pension Expense/(Income)	\$ 300,565

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,665	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 64,782
Changes in proportionate share	\$ 830	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 16,420
Total (prior to post-MD contributions)	\$ 17,495	\$ 81,202
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (63,707)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (30,758)
2 nd Fiscal Year	(30,758)
3 rd Fiscal Year	(30,758)
4 th Fiscal Year	28,303
5 th Fiscal Year	265
Thereafter	0
Total	\$ (63,707)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2267: City of Independence

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02677427%
Employer's proportionate share at MD	0.02869354%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (606,896)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,647,429
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,976,007
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (314,952)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,621,622
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 7,489
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (5,916)
Employer's Total Pension Expense/(Income)	\$ 1,623,195

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 88,838	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 345,338
Changes in proportionate share	\$ 32,953	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 22,923
Total (prior to post-MD contributions)	\$ 121,791	\$ 368,261
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (246,470)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (143,009)
2 nd Fiscal Year	(143,009)
3 rd Fiscal Year	(143,009)
4 th Fiscal Year	172,298
5 th Fiscal Year	10,259
Thereafter	0
Total	\$ (246,470)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2268: City of Harrisburg

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00955061%
Employer's proportionate share at MD	0.00896029%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (216,485)
Employer's proportionate share of system NPL/(A) at MD	\$ 514,452
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,241,610
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (98,352)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 506,393
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (2,304)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (7,411)
Employer's Total Pension Expense/(Income)	\$ 496,678

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,742	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 107,841
Changes in proportionate share	\$ 0	\$ 10,135
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 32,303
Total (prior to post-MD contributions)	\$ 27,742	\$ 150,279
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (122,537)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (54,865)
2 nd Fiscal Year	(54,865)
3 rd Fiscal Year	(54,865)
4 th Fiscal Year	43,264
5 th Fiscal Year	(1,207)
Thereafter	0
Total	\$ (122,537)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2269: City of Durham

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00119020%
Employer's proportionate share at MD	0.00045989%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (26,978)
Employer's proportionate share of system NPL/(A) at MD	\$ 26,404
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 63,726
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (5,048)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 25,991
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (2,850)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (565)
Employer's Total Pension Expense/(Income)	\$ 22,576

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,424	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,535
Changes in proportionate share	\$ 0	\$ 12,539
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,101	\$ 2,936
Total (prior to post-MD contributions)	\$ 2,525	\$ 21,010
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,485)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,732)
2 nd Fiscal Year	(5,732)
3 rd Fiscal Year	(5,732)
4 th Fiscal Year	(380)
5 th Fiscal Year	(909)
Thereafter	0
Total	\$ (18,485)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2270: City of Lyons

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00139714%
Employer's proportionate share at MD	0.00135802%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (31,669)
Employer's proportionate share of system NPL/(A) at MD	\$ 77,970
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 188,178
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (14,906)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 76,749
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (153)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,142)
Employer's Total Pension Expense/(Income)	\$ 74,454

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,205	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,344
Changes in proportionate share	\$ 0	\$ 671
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 9,336
Total (prior to post-MD contributions)	\$ 4,205	\$ 26,351
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (22,146)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,138)
2 nd Fiscal Year	(9,138)
3 rd Fiscal Year	(9,138)
4 th Fiscal Year	5,756
5 th Fiscal Year	(489)
Thereafter	0
Total	\$ (22,146)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2271: City of Columbia City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00698729%
Employer's proportionate share at MD	0.00814524%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (158,382)
Employer's proportionate share of system NPL/(A) at MD	\$ 467,656
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,128,670
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (89,405)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 460,330
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 4,519
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (7,799)
Employer's Total Pension Expense/(Income)	\$ 457,050

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,218	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 98,031
Changes in proportionate share	\$ 19,881	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 33,312
Total (prior to post-MD contributions)	\$ 45,099	\$ 131,343
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (86,244)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (44,323)
2 nd Fiscal Year	(44,323)
3 rd Fiscal Year	(44,323)
4 th Fiscal Year	45,243
5 th Fiscal Year	1,481
Thereafter	0
Total	\$ (86,244)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2272: City of Aurora

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00206139%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (46,726)
Employer's proportionate share of system NPL/(A) at MD	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 0
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (8,044)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 963
Employer's Total Pension Expense/(Income)	\$ (7,081)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 35,392
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,303	\$ 4,146
Total (prior to post-MD contributions)	\$ 9,303	\$ 39,538
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (30,235)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,081)
2 nd Fiscal Year	(7,081)
3 rd Fiscal Year	(7,081)
4 th Fiscal Year	(6,623)
5 th Fiscal Year	(2,369)
Thereafter	0
Total	\$ (30,235)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2273: City of Silverton

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03608146%
Employer's proportionate share at MD	0.03743192%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (817,864)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,149,139
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 5,186,868
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (410,868)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,115,474
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 5,270
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (16,923)
Employer's Total Pension Expense/(Income)	\$ 2,103,821

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 115,892	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 450,508
Changes in proportionate share	\$ 23,186	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 73,538
Total (prior to post-MD contributions)	\$ 139,078	\$ 524,046
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (384,968)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (200,267)
2 nd Fiscal Year	(200,267)
3 rd Fiscal Year	(200,267)
4 th Fiscal Year	209,499
5 th Fiscal Year	6,334
Thereafter	0
Total	\$ (384,968)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2274: City of Gold Hill

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00120003%
Employer's proportionate share at MD	0.00098034%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (27,201)
Employer's proportionate share of system NPL/(A) at MD	\$ 56,286
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 135,844
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (10,761)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 55,404
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (857)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (88)
Employer's Total Pension Expense/(Income)	\$ 54,459

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,035	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,799
Changes in proportionate share	\$ 0	\$ 3,772
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 334
Total (prior to post-MD contributions)	\$ 3,035	\$ 15,905
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,870)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,885)
2 nd Fiscal Year	(5,885)
3 rd Fiscal Year	(5,885)
4 th Fiscal Year	4,862
5 th Fiscal Year	(77)
Thereafter	0
Total	\$ (12,870)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2275: City of Toledo

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01688662%
Employer's proportionate share at MD	0.01780536%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (382,771)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,022,288
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,467,254
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (195,439)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,006,274
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 3,585
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (29,203)
Employer's Total Pension Expense/(Income)	\$ 980,656

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 55,127	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 214,295
Changes in proportionate share	\$ 15,774	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 120,216
Total (prior to post-MD contributions)	\$ 70,901	\$ 334,511
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (263,610)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (115,336)
2 nd Fiscal Year	(115,336)
3 rd Fiscal Year	(115,336)
4 th Fiscal Year	83,496
5 th Fiscal Year	(1,096)
Thereafter	0
Total	\$ (263,610)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2276: City of Newport

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02500643%
Employer's proportionate share at MD	0.02885827%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (566,824)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,656,886
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,998,834
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (316,760)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,630,932
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 15,030
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (24,458)
Employer's Total Pension Expense/(Income)	\$ 1,621,504

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 89,348	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 347,321
Changes in proportionate share	\$ 66,133	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 104,636
Total (prior to post-MD contributions)	\$ 155,481	\$ 451,957
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (296,476)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (154,840)
2 nd Fiscal Year	(154,840)
3 rd Fiscal Year	(154,840)
4 th Fiscal Year	162,202
5 th Fiscal Year	5,843
Thereafter	0
Total	\$ (296,476)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2277: City Of Rajneeshpuram

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2278: City of Springfield

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.28013070%
Employer's proportionate share at MD	0.30886463%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (6,349,764)
Employer's proportionate share of system NPL/(A) at MD	\$ 17,733,343
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 42,798,764
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (3,390,221)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 17,455,557
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 112,122
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (229,709)
Employer's Total Pension Expense/(Income)	\$ 17,337,970

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 956,272	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,717,311
Changes in proportionate share	\$ 493,338	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 980,095
Total (prior to post-MD contributions)	\$ 1,449,610	\$ 4,697,406
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,247,796)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,673,908)
2 nd Fiscal Year	(1,673,908)
3 rd Fiscal Year	(1,673,908)
4 th Fiscal Year	1,718,715
5 th Fiscal Year	55,214
Thereafter	0
Total	\$ (3,247,796)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2279: City of Keizer

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.05820617%
Employer's proportionate share at MD	0.05893592%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,319,368)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,383,783
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,166,634
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (646,904)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,330,777
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 2,848
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (80,045)
Employer's Total Pension Expense/(Income)	\$ 3,253,580

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 182,471	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 709,318
Changes in proportionate share	\$ 12,529	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 327,953
Total (prior to post-MD contributions)	\$ 195,000	\$ 1,037,271
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (842,271)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (374,166)
2 nd Fiscal Year	(374,166)
3 rd Fiscal Year	(374,166)
4 th Fiscal Year	282,399
5 th Fiscal Year	(2,172)
Thereafter	0
Total	\$ (842,271)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2280: City of Winston

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00974349%
Employer's proportionate share at MD	0.01204939%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (220,857)
Employer's proportionate share of system NPL/(A) at MD	\$ 691,811
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,669,660
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (132,259)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 680,974
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 8,998
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (18,967)
Employer's Total Pension Expense/(Income)	\$ 671,005

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,306	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 145,019
Changes in proportionate share	\$ 39,590	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 79,407
Total (prior to post-MD contributions)	\$ 76,896	\$ 224,426
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (147,530)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (70,684)
2 nd Fiscal Year	(70,684)
3 rd Fiscal Year	(70,684)
4 th Fiscal Year	63,095
5 th Fiscal Year	1,426
Thereafter	0
Total	\$ (147,530)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2281: City of Manzanita

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00814678%
Employer's proportionate share at MD	0.00860796%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (184,664)
Employer's proportionate share of system NPL/(A) at MD	\$ 494,223
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,192,788
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (94,484)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 486,481
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,799
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (5,110)
Employer's Total Pension Expense/(Income)	\$ 483,170

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,651	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 103,600
Changes in proportionate share	\$ 7,918	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 21,470
Total (prior to post-MD contributions)	\$ 34,569	\$ 125,070
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (90,501)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (46,685)
2 nd Fiscal Year	(46,685)
3 rd Fiscal Year	(46,685)
4 th Fiscal Year	47,946
5 th Fiscal Year	1,608
Thereafter	0
Total	\$ (90,501)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2282: City of Eagle Point

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01146021%
Employer's proportionate share at MD	0.01111760%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (259,770)
Employer's proportionate share of system NPL/(A) at MD	\$ 638,313
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,540,544
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (122,031)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 628,314
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,337)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (21,273)
Employer's Total Pension Expense/(Income)	\$ 605,704

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 34,421	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 133,805
Changes in proportionate share	\$ 0	\$ 5,882
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 86,143
Total (prior to post-MD contributions)	\$ 34,421	\$ 225,830
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (191,409)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (78,630)
2 nd Fiscal Year	(78,630)
3 rd Fiscal Year	(78,630)
4 th Fiscal Year	46,666
5 th Fiscal Year	(2,185)
Thereafter	0
Total	\$ (191,409)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2283: City of Maupin

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00155922%
Employer's proportionate share at MD	0.00134591%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (35,343)
Employer's proportionate share of system NPL/(A) at MD	\$ 77,275
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 186,500
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (14,773)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 76,064
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (832)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,683
Employer's Total Pension Expense/(Income)	\$ 76,915

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,167	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,199
Changes in proportionate share	\$ 0	\$ 3,663
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,111	\$ 0
Total (prior to post-MD contributions)	\$ 10,278	\$ 19,862
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,584)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,931)
2 nd Fiscal Year	(5,931)
3 rd Fiscal Year	(5,931)
4 th Fiscal Year	8,137
5 th Fiscal Year	72
Thereafter	0
Total	\$ (9,584)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2284: City of Halsey

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00179450%
Employer's proportionate share at MD	0.00064549%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (40,676)
Employer's proportionate share of system NPL/(A) at MD	\$ 37,061
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 89,444
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (7,085)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 36,480
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (4,484)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,835
Employer's Total Pension Expense/(Income)	\$ 33,831

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,998	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,769
Changes in proportionate share	\$ 0	\$ 19,727
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,417	\$ 1,098
Total (prior to post-MD contributions)	\$ 11,415	\$ 28,594
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,179)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,902)
2 nd Fiscal Year	(5,902)
3 rd Fiscal Year	(5,902)
4 th Fiscal Year	1,279
5 th Fiscal Year	(752)
Thereafter	0
Total	\$ (17,179)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2285: City of Veneta

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00862998%
Employer's proportionate share at MD	0.01061507%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (195,617)
Employer's proportionate share of system NPL/(A) at MD	\$ 609,460
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,470,909
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (116,515)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 599,913
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 7,746
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (11,773)
Employer's Total Pension Expense/(Income)	\$ 595,886

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,865	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 127,757
Changes in proportionate share	\$ 34,083	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 50,119
Total (prior to post-MD contributions)	\$ 66,948	\$ 177,876
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (110,928)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (57,515)
2 nd Fiscal Year	(57,515)
3 rd Fiscal Year	(57,515)
4 th Fiscal Year	59,396
5 th Fiscal Year	2,221
Thereafter	0
Total	\$ (110,928)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2286: City of Millersburg

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00266861%
Employer's proportionate share at MD	0.00316786%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (60,490)
Employer's proportionate share of system NPL/(A) at MD	\$ 181,881
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 438,964
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (34,772)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 179,032
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,948
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,794)
Employer's Total Pension Expense/(Income)	\$ 179,186

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,808	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 38,126
Changes in proportionate share	\$ 8,571	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,505	\$ 9,732
Total (prior to post-MD contributions)	\$ 19,884	\$ 47,858
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (27,974)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (15,808)
2 nd Fiscal Year	(15,808)
3 rd Fiscal Year	(15,808)
4 th Fiscal Year	18,664
5 th Fiscal Year	787
Thereafter	0
Total	\$ (27,974)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2287: City of King City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00404743%
Employer's proportionate share at MD	0.00460559%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (91,744)
Employer's proportionate share of system NPL/(A) at MD	\$ 264,428
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 638,188
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (50,553)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 260,286
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,178
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,750)
Employer's Total Pension Expense/(Income)	\$ 259,714

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,259	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 55,430
Changes in proportionate share	\$ 9,583	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 11,814
Total (prior to post-MD contributions)	\$ 23,842	\$ 67,244
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (43,402)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (23,779)
2 nd Fiscal Year	(23,779)
3 rd Fiscal Year	(23,779)
4 th Fiscal Year	26,723
5 th Fiscal Year	1,211
Thereafter	0
Total	\$ (43,402)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2288: City of Tualatin

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.15665389%
Employer's proportionate share at MD	0.15443816%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (3,550,897)
Employer's proportionate share of system NPL/(A) at MD	\$ 8,867,007
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 21,400,192
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,695,175)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 8,728,109
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (8,646)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (30,474)
Employer's Total Pension Expense/(Income)	\$ 8,688,989

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 478,154	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,858,726
Changes in proportionate share	\$ 0	\$ 38,043
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,743	\$ 143,550
Total (prior to post-MD contributions)	\$ 485,897	\$ 2,040,319
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,554,422)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (817,310)
2 nd Fiscal Year	(817,310)
3 rd Fiscal Year	(817,310)
4 th Fiscal Year	870,549
5 th Fiscal Year	26,960
Thereafter	0
Total	\$ (1,554,422)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2289: City Of St Paul

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2290: City of Molalla

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01495015%
Employer's proportionate share at MD	0.01656831%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (338,877)
Employer's proportionate share of system NPL/(A) at MD	\$ 951,263
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,295,838
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (181,860)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 936,362
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 6,314
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,156
Employer's Total Pension Expense/(Income)	\$ 943,832

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 51,297	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 199,406
Changes in proportionate share	\$ 27,783	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,179	\$ 17,133
Total (prior to post-MD contributions)	\$ 97,259	\$ 216,539
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (119,280)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (76,015)
2 nd Fiscal Year	(76,015)
3 rd Fiscal Year	(76,015)
4 th Fiscal Year	103,132
5 th Fiscal Year	5,633
Thereafter	0
Total	\$ (119,280)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2291: City of Florence

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02378761%
Employer's proportionate share at MD	0.02730409%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (539,197)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,567,654
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,783,474
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (299,701)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,543,097
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 13,721
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (15,662)
Employer's Total Pension Expense/(Income)	\$ 1,541,156

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 84,536	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 328,616
Changes in proportionate share	\$ 60,375	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,535	\$ 74,454
Total (prior to post-MD contributions)	\$ 149,446	\$ 403,070
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (253,624)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (139,522)
2 nd Fiscal Year	(139,522)
3 rd Fiscal Year	(139,522)
4 th Fiscal Year	158,536
5 th Fiscal Year	6,406
Thereafter	0
Total	\$ (253,624)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2292: City of North Bend

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.05099691%
Employer's proportionate share at MD	0.04873726%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,155,954)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,798,231
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,753,426
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (534,960)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,754,398
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (8,817)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (27,938)
Employer's Total Pension Expense/(Income)	\$ 2,717,643

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 150,895	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 586,573
Changes in proportionate share	\$ 0	\$ 38,797
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 119,185
Total (prior to post-MD contributions)	\$ 150,895	\$ 744,555
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (593,660)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (282,335)
2 nd Fiscal Year	(282,335)
3 rd Fiscal Year	(282,335)
4 th Fiscal Year	252,459
5 th Fiscal Year	885
Thereafter	0
Total	\$ (593,660)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2293: City of Lowell

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00252592%
Employer's proportionate share at MD	0.00263813%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (57,255)
Employer's proportionate share of system NPL/(A) at MD	\$ 151,467
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 365,560
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (28,957)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 149,095
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 438
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,910)
Employer's Total Pension Expense/(Income)	\$ 145,623

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,168	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 31,751
Changes in proportionate share	\$ 1,927	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 16,746
Total (prior to post-MD contributions)	\$ 10,095	\$ 48,497
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (38,402)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (16,765)
2 nd Fiscal Year	(16,765)
3 rd Fiscal Year	(16,765)
4 th Fiscal Year	12,313
5 th Fiscal Year	(419)
Thereafter	0
Total	\$ (38,402)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2294: City of Depoe Bay

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00905221%
Employer's proportionate share at MD	0.00854478%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (205,188)
Employer's proportionate share of system NPL/(A) at MD	\$ 490,595
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,184,033
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (93,791)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 482,910
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,980)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (4,752)
Employer's Total Pension Expense/(Income)	\$ 476,178

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,455	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 102,840
Changes in proportionate share	\$ 0	\$ 8,712
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 19,861
Total (prior to post-MD contributions)	\$ 26,455	\$ 131,413
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (104,958)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (49,788)
2 nd Fiscal Year	(49,788)
3 rd Fiscal Year	(49,788)
4 th Fiscal Year	44,170
5 th Fiscal Year	236
Thereafter	0
Total	\$ (104,958)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2295: City of Tigard

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.07402207%
Employer's proportionate share at MD	0.08148800%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,677,869)
Employer's proportionate share of system NPL/(A) at MD	\$ 4,678,602
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 11,291,632
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (894,445)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 4,605,313
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 29,133
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (14,041)
Employer's Total Pension Expense/(Income)	\$ 4,620,405

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 252,294	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 980,741
Changes in proportionate share	\$ 128,184	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,691	\$ 96,851
Total (prior to post-MD contributions)	\$ 409,169	\$ 1,077,592
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (668,423)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (395,513)
2 nd Fiscal Year	(395,513)
3 rd Fiscal Year	(395,513)
4 th Fiscal Year	492,336
5 th Fiscal Year	25,781
Thereafter	0
Total	\$ (668,423)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2296: City of Happy Valley

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02631811%
Employer's proportionate share at MD	0.03043509%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (596,556)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,747,419
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,217,331
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (334,068)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,720,046
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 16,065
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,551)
Employer's Total Pension Expense/(Income)	\$ 1,733,560

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 94,230	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 366,299
Changes in proportionate share	\$ 70,685	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,214	\$ 34,709
Total (prior to post-MD contributions)	\$ 184,129	\$ 401,008
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (216,879)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (139,844)
2 nd Fiscal Year	(139,844)
3 rd Fiscal Year	(139,844)
4 th Fiscal Year	190,814
5 th Fiscal Year	11,838
Thereafter	0
Total	\$ (216,879)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2297: City of Rainier

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01004825%
Employer's proportionate share at MD	0.00722012%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (227,765)
Employer's proportionate share of system NPL/(A) at MD	\$ 414,540
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,000,478
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (79,251)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 408,047
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (11,036)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (11,015)
Employer's Total Pension Expense/(Income)	\$ 385,996

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,354	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 86,897
Changes in proportionate share	\$ 0	\$ 48,556
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 43,169
Total (prior to post-MD contributions)	\$ 22,354	\$ 178,622
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (156,268)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (58,432)
2 nd Fiscal Year	(58,432)
3 rd Fiscal Year	(58,432)
4 th Fiscal Year	23,166
5 th Fiscal Year	(4,138)
Thereafter	0
Total	\$ (156,268)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2298: City of Lincoln City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.07669903%
Employer's proportionate share at MD	0.08575513%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,738,548)
Employer's proportionate share of system NPL/(A) at MD	\$ 4,923,598
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 11,882,920
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (941,283)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 4,846,471
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 35,338
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (81,655)
Employer's Total Pension Expense/(Income)	\$ 4,800,154

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 265,505	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,032,098
Changes in proportionate share	\$ 155,485	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 346,367
Total (prior to post-MD contributions)	\$ 420,990	\$ 1,378,465
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (957,475)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (478,424)
2 nd Fiscal Year	(478,424)
3 rd Fiscal Year	(478,424)
4 th Fiscal Year	465,731
5 th Fiscal Year	12,066
Thereafter	0
Total	\$ (957,475)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2299: City of Dunes City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00050340%
Employer's proportionate share at MD	0.00054495%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (11,411)
Employer's proportionate share of system NPL/(A) at MD	\$ 31,288
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 75,513
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (5,982)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 30,798
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 162
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (112)
Employer's Total Pension Expense/(Income)	\$ 30,848

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,687	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,559
Changes in proportionate share	\$ 713	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 403	\$ 988
Total (prior to post-MD contributions)	\$ 2,803	\$ 7,547
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,744)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,696)
2 nd Fiscal Year	(2,696)
3 rd Fiscal Year	(2,696)
4 th Fiscal Year	3,218
5 th Fiscal Year	126
Thereafter	0
Total	\$ (4,744)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2300: City of Yachats

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00601478%
Employer's proportionate share at MD	0.00614149%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (136,338)
Employer's proportionate share of system NPL/(A) at MD	\$ 352,611
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 851,014
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (67,411)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 347,088
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 494
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (7,381)
Employer's Total Pension Expense/(Income)	\$ 340,201

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,015	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 73,915
Changes in proportionate share	\$ 2,176	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 30,273
Total (prior to post-MD contributions)	\$ 21,191	\$ 104,188
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (82,997)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (37,833)
2 nd Fiscal Year	(37,833)
3 rd Fiscal Year	(37,833)
4 th Fiscal Year	30,424
5 th Fiscal Year	78
Thereafter	0
Total	\$ (82,997)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2301: City of Moro

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00063256%
Employer's proportionate share at MD	0.00080189%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (14,338)
Employer's proportionate share of system NPL/(A) at MD	\$ 46,040
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 111,116
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (8,802)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 45,319
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 661
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,670)
Employer's Total Pension Expense/(Income)	\$ 44,310

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,483	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,651
Changes in proportionate share	\$ 2,907	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 6,911
Total (prior to post-MD contributions)	\$ 5,390	\$ 16,562
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,172)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,050)
2 nd Fiscal Year	(5,050)
3 rd Fiscal Year	(5,050)
4 th Fiscal Year	3,936
5 th Fiscal Year	41
Thereafter	0
Total	\$ (11,172)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2302: City of Mt. Vernon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00115620%
Employer's proportionate share at MD	0.00132294%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (26,208)
Employer's proportionate share of system NPL/(A) at MD	\$ 75,956
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 183,317
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (14,521)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 74,766
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 651
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,046)
Employer's Total Pension Expense/(Income)	\$ 73,371

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,096	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,922
Changes in proportionate share	\$ 2,862	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 8,394
Total (prior to post-MD contributions)	\$ 6,958	\$ 24,316
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,358)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,061)
2 nd Fiscal Year	(8,061)
3 rd Fiscal Year	(8,061)
4 th Fiscal Year	6,708
5 th Fiscal Year	117
Thereafter	0
Total	\$ (17,358)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2303: City of Woodburn

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.11448842%
Employer's proportionate share at MD	0.12238480%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,595,126)
Employer's proportionate share of system NPL/(A) at MD	\$ 7,026,676
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 16,958,621
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,343,344)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 6,916,606
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 30,812
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (76,614)
Employer's Total Pension Expense/(Income)	\$ 6,870,804

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 378,914	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,472,951
Changes in proportionate share	\$ 135,575	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 332,113
Total (prior to post-MD contributions)	\$ 514,489	\$ 1,805,064
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,290,575)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (662,480)
2 nd Fiscal Year	(662,480)
3 rd Fiscal Year	(662,480)
4 th Fiscal Year	678,241
5 th Fiscal Year	18,625
Thereafter	0
Total	\$ (1,290,575)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2304: City of Gladstone

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03075728%
Employer's proportionate share at MD	0.03322664%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (697,180)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,907,695
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,604,150
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (364,709)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,877,811
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 9,636
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (12,747)
Employer's Total Pension Expense/(Income)	\$ 1,874,700

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 102,873	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 399,896
Changes in proportionate share	\$ 42,397	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 55,891
Total (prior to post-MD contributions)	\$ 145,270	\$ 455,787
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (310,517)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (170,535)
2 nd Fiscal Year	(170,535)
3 rd Fiscal Year	(170,535)
4 th Fiscal Year	192,883
5 th Fiscal Year	8,204
Thereafter	0
Total	\$ (310,517)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2305: City of Elkton

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00085116%
Employer's proportionate share at MD	0.00083083%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (19,293)
Employer's proportionate share of system NPL/(A) at MD	\$ 47,702
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 115,126
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (9,120)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 46,955
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (79)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (198)
Employer's Total Pension Expense/(Income)	\$ 46,678

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,572	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,999
Changes in proportionate share	\$ 0	\$ 349
Differences between employer contributions and employer's proportionate share of system contributions	\$ 617	\$ 1,628
Total (prior to post-MD contributions)	\$ 3,189	\$ 11,976
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,787)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,463)
2 nd Fiscal Year	(4,463)
3 rd Fiscal Year	(4,463)
4 th Fiscal Year	4,550
5 th Fiscal Year	53
Thereafter	0
Total	\$ (8,787)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2306: City of Imbler

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	174
Employer's Total Pension Expense/(Income)	\$	174

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 767	\$ 0
Total (prior to post-MD contributions)	\$ 767	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 767

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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
2 nd Fiscal Year	174
3 rd Fiscal Year	174
4 th Fiscal Year	174
5 th Fiscal Year	71
Thereafter	0
Total	\$ 767

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2307: City of Yoncalla

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00175909%
Employer's proportionate share at MD	0.00219088%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (39,874)
Employer's proportionate share of system NPL/(A) at MD	\$ 125,789
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 303,586
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (24,048)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 123,818
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,685
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (169)
Employer's Total Pension Expense/(Income)	\$ 125,334

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,783	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 26,368
Changes in proportionate share	\$ 7,414	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,087	\$ 3,296
Total (prior to post-MD contributions)	\$ 16,284	\$ 29,664
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,380)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,524)
2 nd Fiscal Year	(9,524)
3 rd Fiscal Year	(9,524)
4 th Fiscal Year	14,200
5 th Fiscal Year	991
Thereafter	0
Total	\$ (13,380)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2308: City of North Powder

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00061942%
Employer's proportionate share at MD	0.00074466%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (14,040)
Employer's proportionate share of system NPL/(A) at MD	\$ 42,754
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 103,186
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (8,174)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 42,085
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 489
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (336)
Employer's Total Pension Expense/(Income)	\$ 42,238

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,306	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,962
Changes in proportionate share	\$ 2,150	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 42	\$ 1,530
Total (prior to post-MD contributions)	\$ 4,498	\$ 10,492
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,994)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,599)
2 nd Fiscal Year	(3,599)
3 rd Fiscal Year	(3,599)
4 th Fiscal Year	4,537
5 th Fiscal Year	266
Thereafter	0
Total	\$ (5,994)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2309: City of Gearhart

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00558717%
Employer's proportionate share at MD	0.00532184%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (126,645)
Employer's proportionate share of system NPL/(A) at MD	\$ 305,551
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 737,437
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (58,415)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 300,765
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,035)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (10,318)
Employer's Total Pension Expense/(Income)	\$ 289,412

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,477	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 64,050
Changes in proportionate share	\$ 0	\$ 4,556
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 41,679
Total (prior to post-MD contributions)	\$ 16,477	\$ 110,285
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (93,808)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (38,169)
2 nd Fiscal Year	(38,169)
3 rd Fiscal Year	(38,169)
4 th Fiscal Year	21,883
5 th Fiscal Year	(1,185)
Thereafter	0
Total	\$ (93,808)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2501: Port of The Dalles

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00008001%
Employer's proportionate share at MD	0.00093655%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,814)
Employer's proportionate share of system NPL/(A) at MD	\$ 53,772
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 129,776
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (10,280)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 52,929
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 3,342
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,027)
Employer's Total Pension Expense/(Income)	\$ 54,244

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,900	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,272
Changes in proportionate share	\$ 14,707	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 8,814
Total (prior to post-MD contributions)	\$ 17,607	\$ 20,086
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,479)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,404)
2 nd Fiscal Year	(3,404)
3 rd Fiscal Year	(3,404)
4 th Fiscal Year	6,890
5 th Fiscal Year	844
Thereafter	0
Total	\$ (2,479)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2504: Oak Lodge Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01512767%
Employer's proportionate share at MD	0.01502220%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (342,901)
Employer's proportionate share of system NPL/(A) at MD	\$ 862,494
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,081,597
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (164,890)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 848,983
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (411)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (8,217)
Employer's Total Pension Expense/(Income)	\$ 840,355

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 46,510	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 180,798
Changes in proportionate share	\$ 0	\$ 1,811
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 34,902
Total (prior to post-MD contributions)	\$ 46,510	\$ 217,511
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (171,001)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (84,323)
2 nd Fiscal Year	(84,323)
3 rd Fiscal Year	(84,323)
4 th Fiscal Year	80,566
5 th Fiscal Year	1,400
Thereafter	0
Total	\$ (171,001)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2507: Port of Astoria

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01230561%
Employer's proportionate share at MD	0.01084981%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (278,933)
Employer's proportionate share of system NPL/(A) at MD	\$ 622,938
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,503,437
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (119,092)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 613,180
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (5,681)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,706
Employer's Total Pension Expense/(Income)	\$ 613,205

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,592	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 130,582
Changes in proportionate share	\$ 0	\$ 24,994
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,636	\$ 0
Total (prior to post-MD contributions)	\$ 55,228	\$ 155,576
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (100,348)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (54,646)
2 nd Fiscal Year	(54,646)
3 rd Fiscal Year	(54,646)
4 th Fiscal Year	62,258
5 th Fiscal Year	1,331
Thereafter	0
Total	\$ (100,348)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2508: Multnomah Drainage

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01185428%
Employer's proportionate share at MD	0.01363832%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (268,703)
Employer's proportionate share of system NPL/(A) at MD	\$ 783,039
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,889,835
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (149,700)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 770,773
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 6,961
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,046
Employer's Total Pension Expense/(Income)	\$ 789,780

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 42,225	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 164,143
Changes in proportionate share	\$ 30,631	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 45,174	\$ 0
Total (prior to post-MD contributions)	\$ 118,030	\$ 164,143
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (46,113)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (49,714)
2 nd Fiscal Year	(49,714)
3 rd Fiscal Year	(49,714)
4 th Fiscal Year	95,500
5 th Fiscal Year	7,531
Thereafter	0
Total	\$ (46,113)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2510: Horsefly Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00069017%
Employer's proportionate share at MD	0.00019759%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (15,644)
Employer's proportionate share of system NPL/(A) at MD	\$ 11,345
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 27,380
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,169)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 11,167
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,922)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,238
Employer's Total Pension Expense/(Income)	\$ 10,483

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 612	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,378
Changes in proportionate share	\$ 0	\$ 8,458
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,003	\$ 0
Total (prior to post-MD contributions)	\$ 5,615	\$ 10,836
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,221)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,680)
2 nd Fiscal Year	(1,680)
3 rd Fiscal Year	(1,680)
4 th Fiscal Year	260
5 th Fiscal Year	(442)
Thereafter	0
Total	\$ (5,221)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2511: Grants Pass Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00679498%
Employer's proportionate share at MD	0.00646905%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (154,023)
Employer's proportionate share of system NPL/(A) at MD	\$ 371,418
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 896,404
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (71,007)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 365,600
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,272)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (7,861)
Employer's Total Pension Expense/(Income)	\$ 356,467

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,029	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 77,858
Changes in proportionate share	\$ 0	\$ 5,596
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 31,389
Total (prior to post-MD contributions)	\$ 20,029	\$ 114,843
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (94,814)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (41,730)
2 nd Fiscal Year	(41,730)
3 rd Fiscal Year	(41,730)
4 th Fiscal Year	30,605
5 th Fiscal Year	(230)
Thereafter	0
Total	\$ (94,814)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2512: Port of Portland

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.63602200%
Employer's proportionate share at MD	0.62764567%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (14,416,804)
Employer's proportionate share of system NPL/(A) at MD	\$ 36,036,033
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 86,971,626
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (6,889,289)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 35,471,542
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (32,685)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (486,762)
Employer's Total Pension Expense/(Income)	\$ 34,952,095

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,943,245	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,553,970
Changes in proportionate share	\$ 0	\$ 143,814
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,993,068
Total (prior to post-MD contributions)	\$ 1,943,245	\$ 9,690,852
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,747,607)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,682,057)
2 nd Fiscal Year	(3,682,057)
3 rd Fiscal Year	(3,682,057)
4 th Fiscal Year	3,255,342
5 th Fiscal Year	43,222
Thereafter	0
Total	\$ (7,747,607)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2513: Port of Coos Bay

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01724498%
Employer's proportionate share at MD	0.01702297%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (390,894)
Employer's proportionate share of system NPL/(A) at MD	\$ 977,367
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,358,839
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (186,851)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 962,057
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (866)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (19,290)
Employer's Total Pension Expense/(Income)	\$ 941,901

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 52,705	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 204,878
Changes in proportionate share	\$ 0	\$ 3,812
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 80,117
Total (prior to post-MD contributions)	\$ 52,705	\$ 288,807
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (236,102)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (105,932)
2 nd Fiscal Year	(105,932)
3 rd Fiscal Year	(105,932)
4 th Fiscal Year	82,586
5 th Fiscal Year	(893)
Thereafter	0
Total	\$ (236,102)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2515: Klamath County Fire District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.12202628%
Employer's proportionate share at MD	0.10882026%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,765,988)
Employer's proportionate share of system NPL/(A) at MD	\$ 6,247,873
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 15,079,009
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,194,455)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 6,150,002
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (51,531)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (218,768)
Employer's Total Pension Expense/(Income)	\$ 5,879,703

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 336,917	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,309,696
Changes in proportionate share	\$ 0	\$ 226,736
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 901,349
Total (prior to post-MD contributions)	\$ 336,917	\$ 2,437,781
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,100,864)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (818,628)
2 nd Fiscal Year	(818,628)
3 rd Fiscal Year	(818,628)
4 th Fiscal Year	401,894
5 th Fiscal Year	(46,875)
Thereafter	0
Total	\$ (2,100,864)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2518: Clackamas County Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02879496%
Employer's proportionate share at MD	0.03017175%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (652,700)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,732,299
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,180,840
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (331,177)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,705,164
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 5,372
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (16,882)
Employer's Total Pension Expense/(Income)	\$ 1,693,654

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 93,414	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 363,129
Changes in proportionate share	\$ 23,639	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,456	\$ 77,279
Total (prior to post-MD contributions)	\$ 119,509	\$ 440,408
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (320,899)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (163,541)
2 nd Fiscal Year	(163,541)
3 rd Fiscal Year	(163,541)
4 th Fiscal Year	166,103
5 th Fiscal Year	3,620
Thereafter	0
Total	\$ (320,899)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2519: Portland Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.16124152%
Employer's proportionate share at MD	0.15526214%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (3,654,885)
Employer's proportionate share of system NPL/(A) at MD	\$ 8,914,316
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 21,514,369
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,704,219)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 8,774,676
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (23,332)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (121,505)
Employer's Total Pension Expense/(Income)	\$ 8,629,839

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 480,705	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,868,643
Changes in proportionate share	\$ 0	\$ 102,662
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 505,941
Total (prior to post-MD contributions)	\$ 480,705	\$ 2,477,246
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,996,541)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (927,179)
2 nd Fiscal Year	(927,179)
3 rd Fiscal Year	(927,179)
4 th Fiscal Year	784,893
5 th Fiscal Year	103
Thereafter	0
Total	\$ (1,996,541)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2521: League of Oregon Cities

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.06710927%
Employer's proportionate share at MD	0.06663749%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,521,176)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,825,966
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 9,233,826
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (731,440)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,766,033
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,841)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (47,368)
Employer's Total Pension Expense/(Income)	\$ 3,716,824

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 206,315	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 802,009
Changes in proportionate share	\$ 0	\$ 8,100
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 193,694
Total (prior to post-MD contributions)	\$ 206,315	\$ 1,003,803
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (797,488)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (384,985)
2 nd Fiscal Year	(384,985)
3 rd Fiscal Year	(384,985)
4 th Fiscal Year	351,030
5 th Fiscal Year	6,437
Thereafter	0
Total	\$ (797,488)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2522: Lane Council of Governments

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.12681025%
Employer's proportionate share at MD	0.11157868%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,874,427)
Employer's proportionate share of system NPL/(A) at MD	\$ 6,406,247
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 15,461,238
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,224,732)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 6,305,895
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (59,435)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (89,050)
Employer's Total Pension Expense/(Income)	\$ 6,157,410

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 345,457	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,342,895
Changes in proportionate share	\$ 0	\$ 261,514
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 360,768
Total (prior to post-MD contributions)	\$ 345,457	\$ 1,965,177
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,619,720)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (710,713)
2 nd Fiscal Year	(710,713)
3 rd Fiscal Year	(710,713)
4 th Fiscal Year	524,882
5 th Fiscal Year	(12,463)
Thereafter	0
Total	\$ (1,619,720)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2524: Oak Lodge Sanitary District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02411444%
Employer's proportionate share at MD	0.02310549%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (546,606)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,326,593
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,201,682
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (253,615)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,305,812
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (3,937)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (25,110)
Employer's Total Pension Expense/(Income)	\$ 1,276,765

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 71,537	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 278,084
Changes in proportionate share	\$ 0	\$ 17,323
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 102,514
Total (prior to post-MD contributions)	\$ 71,537	\$ 397,921
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (326,384)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (145,472)
2 nd Fiscal Year	(145,472)
3 rd Fiscal Year	(145,472)
4 th Fiscal Year	111,163
5 th Fiscal Year	(1,132)
Thereafter	0
Total	\$ (326,384)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2526: Clatskanie PUD

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.04943420%
Employer's proportionate share at MD	0.04261951%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,120,532)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,446,983
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 5,905,702
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (467,809)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,408,652
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (26,591)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,010
Employer's Total Pension Expense/(Income)	\$ 2,385,071

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 131,954	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 512,943
Changes in proportionate share	\$ 0	\$ 117,003
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,762	\$ 18,243
Total (prior to post-MD contributions)	\$ 157,716	\$ 648,189
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (490,473)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (238,334)
2 nd Fiscal Year	(238,334)
3 rd Fiscal Year	(238,334)
4 th Fiscal Year	224,831
5 th Fiscal Year	(302)
Thereafter	0
Total	\$ (490,473)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2527: Deschutes Valley Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02800109%
Employer's proportionate share at MD	0.02798554%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (634,705)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,606,779
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,877,901
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (307,180)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,581,609
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (61)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (8,411)
Employer's Total Pension Expense/(Income)	\$ 1,573,137

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 86,646	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 336,817
Changes in proportionate share	\$ 0	\$ 267
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 36,092
Total (prior to post-MD contributions)	\$ 86,646	\$ 373,176
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (286,530)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (149,487)
2 nd Fiscal Year	(149,487)
3 rd Fiscal Year	(149,487)
4 th Fiscal Year	156,981
5 th Fiscal Year	4,949
Thereafter	0
Total	\$ (286,530)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2528: Columbia River Fire & Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.04542110%
Employer's proportionate share at MD	0.04896749%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,029,567)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,811,449
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,785,329
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (537,487)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,767,409
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 13,838
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (17,205)
Employer's Total Pension Expense/(Income)	\$ 2,764,042

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 151,608	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 589,344
Changes in proportionate share	\$ 60,888	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,448	\$ 103,141
Total (prior to post-MD contributions)	\$ 234,944	\$ 692,485
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (457,541)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (250,107)
2 nd Fiscal Year	(250,107)
3 rd Fiscal Year	(250,107)
4 th Fiscal Year	282,837
5 th Fiscal Year	9,942
Thereafter	0
Total	\$ (457,541)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2529: East Fork Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00144364%
Employer's proportionate share at MD	0.00149392%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (32,723)
Employer's proportionate share of system NPL/(A) at MD	\$ 85,773
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 207,010
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (16,398)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 84,429
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 196
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,245
Employer's Total Pension Expense/(Income)	\$ 85,870

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,625	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,980
Changes in proportionate share	\$ 863	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,753	\$ 0
Total (prior to post-MD contributions)	\$ 10,241	\$ 17,980
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,739)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,087)
2 nd Fiscal Year	(6,087)
3 rd Fiscal Year	(6,087)
4 th Fiscal Year	9,886
5 th Fiscal Year	635
Thereafter	0
Total	\$ (7,739)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2530: River Road Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00472631%
Employer's proportionate share at MD	0.00465665%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (107,132)
Employer's proportionate share of system NPL/(A) at MD	\$ 267,360
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 645,263
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (51,113)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 263,172
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (272)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (17,478)
Employer's Total Pension Expense/(Income)	\$ 245,422

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,417	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 56,045
Changes in proportionate share	\$ 0	\$ 1,196
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 70,670
Total (prior to post-MD contributions)	\$ 14,417	\$ 127,911
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (113,494)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (41,214)
2 nd Fiscal Year	(41,214)
3 rd Fiscal Year	(41,214)
4 th Fiscal Year	12,822
5 th Fiscal Year	(2,673)
Thereafter	0
Total	\$ (113,494)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2531: Oregon School Boards Association

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03687190%
Employer's proportionate share at MD	0.04037337%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (835,781)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,318,021
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 5,594,458
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (443,154)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,281,710
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 13,663
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (30,296)
Employer's Total Pension Expense/(Income)	\$ 2,265,077

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 124,999	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 485,910
Changes in proportionate share	\$ 60,118	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 125,865
Total (prior to post-MD contributions)	\$ 185,117	\$ 611,775
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (426,658)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (220,068)
2 nd Fiscal Year	(220,068)
3 rd Fiscal Year	(220,068)
4 th Fiscal Year	225,118
5 th Fiscal Year	8,430
Thereafter	0
Total	\$ (426,658)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2533: Owyhee Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02788834%
Employer's proportionate share at MD	0.02570156%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (632,149)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,475,645
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,561,415
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (282,111)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,452,530
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (8,533)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,380
Employer's Total Pension Expense/(Income)	\$ 1,457,377

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 79,574	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 309,329
Changes in proportionate share	\$ 0	\$ 37,545
Differences between employer contributions and employer's proportionate share of system contributions	\$ 50,034	\$ 0
Total (prior to post-MD contributions)	\$ 129,608	\$ 346,874
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (217,266)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (124,659)
2 nd Fiscal Year	(124,659)
3 rd Fiscal Year	(124,659)
4 th Fiscal Year	151,957
5 th Fiscal Year	4,755
Thereafter	0
Total	\$ (217,266)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2535: Athena Cemetary Maintenance District 1

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2536: Valley View Cemetery

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income) \$ 0
▪ Net amortization of deferred amounts from:
 ○ Changes in proportionate share \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions \$ 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	\$ 3,704	\$ 0
Total (prior to post-MD contributions)	\$ 3,704	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,704

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 919
2 nd Fiscal Year	919
3 rd Fiscal Year	919
4 th Fiscal Year	751
5 th Fiscal Year	196
Thereafter	0
Total	\$ 3,704

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2538: Clackamas Vector Control

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00415568%
Employer's proportionate share at MD	0.00428606%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (94,197)
Employer's proportionate share of system NPL/(A) at MD	\$ 246,082
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 593,911
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (47,046)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 242,228
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 509
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,612
Employer's Total Pension Expense/(Income)	\$ 245,349

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,270	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 51,584
Changes in proportionate share	\$ 2,239	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,607	\$ 0
Total (prior to post-MD contributions)	\$ 25,116	\$ 51,584
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (26,468)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (18,476)
2 nd Fiscal Year	(18,476)
3 rd Fiscal Year	(18,476)
4 th Fiscal Year	27,447
5 th Fiscal Year	1,512
Thereafter	0
Total	\$ (26,468)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2540: West Extension Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00316649%
Employer's proportionate share at MD	0.00332155%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (71,775)
Employer's proportionate share of system NPL/(A) at MD	\$ 190,706
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 460,261
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (36,459)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 187,718
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 605
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,298)
Employer's Total Pension Expense/(Income)	\$ 186,025

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,284	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 39,976
Changes in proportionate share	\$ 2,662	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 9,809
Total (prior to post-MD contributions)	\$ 12,946	\$ 49,785
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (36,839)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (18,430)
2 nd Fiscal Year	(18,430)
3 rd Fiscal Year	(18,430)
4 th Fiscal Year	18,042
5 th Fiscal Year	408
Thereafter	0
Total	\$ (36,839)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2541: Jackson County Vector Control District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00175231%
Employer's proportionate share at MD	0.00276565%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (39,720)
Employer's proportionate share of system NPL/(A) at MD	\$ 158,789
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 383,231
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (30,357)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 156,301
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 3,954
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,603)
Employer's Total Pension Expense/(Income)	\$ 156,652

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,563	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 33,286
Changes in proportionate share	\$ 17,398	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,664	\$ 19,107
Total (prior to post-MD contributions)	\$ 28,625	\$ 52,393
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (23,768)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,585)
2 nd Fiscal Year	(13,585)
3 rd Fiscal Year	(13,585)
4 th Fiscal Year	16,361
5 th Fiscal Year	625
Thereafter	0
Total	\$ (23,768)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2542: Rainbow Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00678934%
Employer's proportionate share at MD	0.00710244%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (153,895)
Employer's proportionate share of system NPL/(A) at MD	\$ 407,784
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 984,171
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (77,959)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 401,396
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,222
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (5,840)
Employer's Total Pension Expense/(Income)	\$ 396,778

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,990	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 85,481
Changes in proportionate share	\$ 5,375	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 24,743
Total (prior to post-MD contributions)	\$ 27,365	\$ 110,224
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (82,859)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (40,406)
2 nd Fiscal Year	(40,406)
3 rd Fiscal Year	(40,406)
4 th Fiscal Year	37,733
5 th Fiscal Year	626
Thereafter	0
Total	\$ (82,859)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2544: Santa Clara Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00198670%
Employer's proportionate share at MD	0.00379998%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (45,033)
Employer's proportionate share of system NPL/(A) at MD	\$ 218,174
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 526,556
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (41,710)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 214,757
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 7,076
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,932
Employer's Total Pension Expense/(Income)	\$ 223,765

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,765	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 45,734
Changes in proportionate share	\$ 31,132	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,956	\$ 4,891
Total (prior to post-MD contributions)	\$ 53,853	\$ 50,625
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,228

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10,140)
2 nd Fiscal Year	(10,140)
3 rd Fiscal Year	(10,140)
4 th Fiscal Year	30,192
5 th Fiscal Year	3,455
Thereafter	0
Total	\$ 3,228

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2545: Council of Governments

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.07545286%
Employer's proportionate share at MD	0.08449821%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,710,301)
Employer's proportionate share of system NPL/(A) at MD	\$ 4,851,432
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 11,708,751
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (927,486)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 4,775,436
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 35,296
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (34,204)
Employer's Total Pension Expense/(Income)	\$ 4,776,528

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 261,614	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,016,970
Changes in proportionate share	\$ 155,301	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,232	\$ 154,447
Total (prior to post-MD contributions)	\$ 420,147	\$ 1,171,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (751,270)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (424,681)
2 nd Fiscal Year	(424,681)
3 rd Fiscal Year	(424,681)
4 th Fiscal Year	498,913
5 th Fiscal Year	23,861
Thereafter	0
Total	\$ (751,270)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2547: Metzger Water District

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2549: Rogue River Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00883263%
Employer's proportionate share at MD	0.01142664%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (200,211)
Employer's proportionate share of system NPL/(A) at MD	\$ 656,056
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,583,367
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (125,423)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 645,779
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 10,122
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 741
Employer's Total Pension Expense/(Income)	\$ 656,642

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,378	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 137,524
Changes in proportionate share	\$ 44,537	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,800	\$ 11,162
Total (prior to post-MD contributions)	\$ 91,715	\$ 148,686
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (56,971)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (46,714)
2 nd Fiscal Year	(46,714)
3 rd Fiscal Year	(46,714)
4 th Fiscal Year	76,920
5 th Fiscal Year	6,251
Thereafter	0
Total	\$ (56,971)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2550: Nyssa Road Assessment District 2

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00562195%
Employer's proportionate share at MD	0.00515301%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (127,434)
Employer's proportionate share of system NPL/(A) at MD	\$ 295,858
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 714,042
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (56,561)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 291,224
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,830)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,550
Employer's Total Pension Expense/(Income)	\$ 298,944

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,954	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 62,019
Changes in proportionate share	\$ 0	\$ 8,051
Differences between employer contributions and employer's proportionate share of system contributions	\$ 38,994	\$ 0
Total (prior to post-MD contributions)	\$ 54,948	\$ 70,070
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,122)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (18,245)
2 nd Fiscal Year	(18,245)
3 rd Fiscal Year	(18,245)
4 th Fiscal Year	36,586
5 th Fiscal Year	3,028
Thereafter	0
Total	\$ (15,122)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2551: Sandy Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01643568%
Employer's proportionate share at MD	0.01208434%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (372,550)
Employer's proportionate share of system NPL/(A) at MD	\$ 693,818
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,674,503
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (132,643)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 682,949
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (16,979)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,043
Employer's Total Pension Expense/(Income)	\$ 670,013

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,414	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 145,440
Changes in proportionate share	\$ 0	\$ 74,710
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,887	\$ 898
Total (prior to post-MD contributions)	\$ 56,301	\$ 221,048
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (164,747)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (73,827)
2 nd Fiscal Year	(73,827)
3 rd Fiscal Year	(73,827)
4 th Fiscal Year	58,408
5 th Fiscal Year	(1,674)
Thereafter	0
Total	\$ (164,747)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2552: Winston-Dillard Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01659112%
Employer's proportionate share at MD	0.01717103%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (376,073)
Employer's proportionate share of system NPL/(A) at MD	\$ 985,868
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,379,356
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (188,476)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 970,425
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,263
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,804
Employer's Total Pension Expense/(Income)	\$ 998,492

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 53,163	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 206,660
Changes in proportionate share	\$ 9,956	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 96,909	\$ 0
Total (prior to post-MD contributions)	\$ 160,028	\$ 206,660
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (46,632)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (58,455)
2 nd Fiscal Year	(58,455)
3 rd Fiscal Year	(58,455)
4 th Fiscal Year	120,987
5 th Fiscal Year	7,746
Thereafter	0
Total	\$ (46,632)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2553: Tangent Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00255921%
Employer's proportionate share at MD	0.00272388%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (58,010)
Employer's proportionate share of system NPL/(A) at MD	\$ 156,391
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 377,443
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (29,898)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 153,941
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 642
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 327
Employer's Total Pension Expense/(Income)	\$ 154,910

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,433	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,783
Changes in proportionate share	\$ 2,827	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,247	\$ 88
Total (prior to post-MD contributions)	\$ 12,507	\$ 32,871
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,364)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (12,756)
2 nd Fiscal Year	(12,756)
3 rd Fiscal Year	(12,756)
4 th Fiscal Year	16,887
5 th Fiscal Year	1,018
Thereafter	0
Total	\$ (20,364)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2555: Monroe Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00060217%
Employer's proportionate share at MD	0.00067474%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (13,649)
Employer's proportionate share of system NPL/(A) at MD	\$ 38,740
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 93,497
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (7,406)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 38,133
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 283
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 335
Employer's Total Pension Expense/(Income)	\$ 38,751

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,089	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,121
Changes in proportionate share	\$ 1,246	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,218	\$ 0
Total (prior to post-MD contributions)	\$ 4,553	\$ 8,121
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,568)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,782)
2 nd Fiscal Year	(2,782)
3 rd Fiscal Year	(2,782)
4 th Fiscal Year	4,467
5 th Fiscal Year	311
Thereafter	0
Total	\$ (3,568)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2556: Jackson County Fire District 5

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.04615906%
Employer's proportionate share at MD	0.04480271%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,046,294)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,572,330
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,208,223
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (491,772)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,532,036
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (5,293)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (53,232)
Employer's Total Pension Expense/(Income)	\$ 2,473,511

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 138,713	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 539,219
Changes in proportionate share	\$ 0	\$ 23,287
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 217,098
Total (prior to post-MD contributions)	\$ 138,713	\$ 779,604
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (640,891)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (284,279)
2 nd Fiscal Year	(284,279)
3 rd Fiscal Year	(284,279)
4 th Fiscal Year	214,183
5 th Fiscal Year	(2,237)
Thereafter	0
Total	\$ (640,891)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2557: Estacada Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00097600%
Employer's proportionate share at MD	0.00499571%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (22,123)
Employer's proportionate share of system NPL/(A) at MD	\$ 286,827
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 692,246
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (54,835)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 282,334
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 15,685
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (12,001)
Employer's Total Pension Expense/(Income)	\$ 286,018

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,467	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 60,125
Changes in proportionate share	\$ 69,016	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 51,516
Total (prior to post-MD contributions)	\$ 84,483	\$ 111,641
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (27,158)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (21,489)
2 nd Fiscal Year	(21,489)
3 rd Fiscal Year	(21,489)
4 th Fiscal Year	33,780
5 th Fiscal Year	3,527
Thereafter	0
Total	\$ (27,158)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2558: Boring Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02278459%
Employer's proportionate share at MD	0.02446126%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (516,462)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,404,434
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,389,549
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (268,497)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,382,434
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 6,543
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (47,264)
Employer's Total Pension Expense/(Income)	\$ 1,341,713

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 75,734	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 294,401
Changes in proportionate share	\$ 28,787	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,637	\$ 209,963
Total (prior to post-MD contributions)	\$ 106,158	\$ 504,364
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (398,206)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (163,978)
2 nd Fiscal Year	(163,978)
3 rd Fiscal Year	(163,978)
4 th Fiscal Year	103,314
5 th Fiscal Year	(9,587)
Thereafter	0
Total	\$ (398,206)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2559: Keizer Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02654721%
Employer's proportionate share at MD	0.03148309%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (601,750)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,807,589
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,362,550
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (345,571)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,779,274
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 19,260
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (18,529)
Employer's Total Pension Expense/(Income)	\$ 1,780,005

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 97,474	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 378,912
Changes in proportionate share	\$ 84,746	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 80,815
Total (prior to post-MD contributions)	\$ 182,220	\$ 459,727
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (277,507)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (157,907)
2 nd Fiscal Year	(157,907)
3 rd Fiscal Year	(157,907)
4 th Fiscal Year	186,702
5 th Fiscal Year	9,514
Thereafter	0
Total	\$ (277,507)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2561: Jefferson Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00271765%
Employer's proportionate share at MD	0.00349983%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (61,601)
Employer's proportionate share of system NPL/(A) at MD	\$ 200,941
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 484,965
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (38,416)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 197,794
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 3,052
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (5,631)
Employer's Total Pension Expense/(Income)	\$ 195,215

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,836	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 42,122
Changes in proportionate share	\$ 13,429	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 23,449
Total (prior to post-MD contributions)	\$ 24,265	\$ 65,571
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (41,306)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (20,214)
2 nd Fiscal Year	(20,214)
3 rd Fiscal Year	(20,214)
4 th Fiscal Year	18,719
5 th Fiscal Year	617
Thereafter	0
Total	\$ (41,306)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2562: Odell Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00176523%
Employer's proportionate share at MD	0.00199224%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (40,013)
Employer's proportionate share of system NPL/(A) at MD	\$ 114,384
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 276,061
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (21,868)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 112,592
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 886
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (806)
Employer's Total Pension Expense/(Income)	\$ 112,672

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,168	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,977
Changes in proportionate share	\$ 3,897	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,460
Total (prior to post-MD contributions)	\$ 10,065	\$ 27,437
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,372)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,959)
2 nd Fiscal Year	(9,959)
3 rd Fiscal Year	(9,959)
4 th Fiscal Year	11,871
5 th Fiscal Year	633
Thereafter	0
Total	\$ (17,372)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2563: Central Oregon Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02040045%
Employer's proportionate share at MD	0.02103975%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (462,420)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,207,989
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,915,437
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (230,941)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,189,066
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,495
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,093
Employer's Total Pension Expense/(Income)	\$ 1,192,654

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 65,141	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 253,222
Changes in proportionate share	\$ 10,976	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,970	\$ 17,155
Total (prior to post-MD contributions)	\$ 94,087	\$ 270,377
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (176,290)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (102,428)
2 nd Fiscal Year	(102,428)
3 rd Fiscal Year	(102,428)
4 th Fiscal Year	125,635
5 th Fiscal Year	5,359
Thereafter	0
Total	\$ (176,290)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2564: Illinois Valley Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00033206%
Employer's proportionate share at MD	0.00307092%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (7,527)
Employer's proportionate share of system NPL/(A) at MD	\$ 176,316
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 425,531
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (33,708)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 173,554
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 10,687
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (6,797)
Employer's Total Pension Expense/(Income)	\$ 177,444

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,508	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,960
Changes in proportionate share	\$ 47,024	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 29,579
Total (prior to post-MD contributions)	\$ 56,532	\$ 66,539
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,007)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11,584)
2 nd Fiscal Year	(11,584)
3 rd Fiscal Year	(11,584)
4 th Fiscal Year	22,158
5 th Fiscal Year	2,586
Thereafter	0
Total	\$ (10,007)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2567: Charleston Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00253004%
Employer's proportionate share at MD	0.00250294%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (57,349)
Employer's proportionate share of system NPL/(A) at MD	\$ 143,705
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 346,827
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (27,473)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 141,454
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (106)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (552)
Employer's Total Pension Expense/(Income)	\$ 140,796

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,749	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,124
Changes in proportionate share	\$ 0	\$ 465
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,372
Total (prior to post-MD contributions)	\$ 7,749	\$ 32,961
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (25,212)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,270)
2 nd Fiscal Year	(13,270)
3 rd Fiscal Year	(13,270)
4 th Fiscal Year	14,128
5 th Fiscal Year	470
Thereafter	0
Total	\$ (25,212)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2568: Molalla Rural Fire Protection District 73

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01049155%
Employer's proportionate share at MD	0.00963696%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (237,814)
Employer's proportionate share of system NPL/(A) at MD	\$ 553,302
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,335,375
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (105,779)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 544,635
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (3,335)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,440
Employer's Total Pension Expense/(Income)	\$ 556,740

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 29,837	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 115,985
Changes in proportionate share	\$ 0	\$ 14,672
Differences between employer contributions and employer's proportionate share of system contributions	\$ 64,348	\$ 0
Total (prior to post-MD contributions)	\$ 94,185	\$ 130,657
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (36,472)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (36,454)
2 nd Fiscal Year	(36,454)
3 rd Fiscal Year	(36,454)
4 th Fiscal Year	67,128
5 th Fiscal Year	5,762
Thereafter	0
Total	\$ (36,472)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2569: Central Oregon Intergovernmental Council

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03989365%
Employer's proportionate share at MD	0.03566284%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (904,275)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,047,568
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,941,730
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (391,450)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,015,494
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (16,509)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (12,191)
Employer's Total Pension Expense/(Income)	\$ 1,986,794

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 110,415	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 429,217
Changes in proportionate share	\$ 0	\$ 72,640
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 50,642
Total (prior to post-MD contributions)	\$ 110,415	\$ 552,499
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (442,084)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (208,400)
2 nd Fiscal Year	(208,400)
3 rd Fiscal Year	(208,400)
4 th Fiscal Year	183,057
5 th Fiscal Year	58
Thereafter	0
Total	\$ (442,084)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2570: Port of St Helens

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00408633%
Employer's proportionate share at MD	0.00389632%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (92,625)
Employer's proportionate share of system NPL/(A) at MD	\$ 223,706
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 539,905
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (42,768)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 220,201
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (741)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 731
Employer's Total Pension Expense/(Income)	\$ 220,191

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,063	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 46,894
Changes in proportionate share	\$ 0	\$ 3,263
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,652	\$ 0
Total (prior to post-MD contributions)	\$ 14,715	\$ 50,157
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (35,442)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (19,643)
2 nd Fiscal Year	(19,643)
3 rd Fiscal Year	(19,643)
4 th Fiscal Year	22,680
5 th Fiscal Year	808
Thereafter	0
Total	\$ (35,442)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2571: Crystal Springs Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00467256%
Employer's proportionate share at MD	0.00258236%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (105,914)
Employer's proportionate share of system NPL/(A) at MD	\$ 148,265
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 357,833
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (28,345)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 145,943
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (8,156)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,295)
Employer's Total Pension Expense/(Income)	\$ 135,492

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,995	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 31,080
Changes in proportionate share	\$ 0	\$ 35,887
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,637	\$ 10,420
Total (prior to post-MD contributions)	\$ 10,632	\$ 77,387
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (66,755)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (23,463)
2 nd Fiscal Year	(23,463)
3 rd Fiscal Year	(23,463)
4 th Fiscal Year	5,930
5 th Fiscal Year	(2,295)
Thereafter	0
Total	\$ (66,755)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2572: Local Government Personnel Institute

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00685502%
Employer's proportionate share at MD	0.00775784%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (155,384)
Employer's proportionate share of system NPL/(A) at MD	\$ 445,413
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,074,989
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (85,153)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 438,436
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 3,523
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (6,195)
Employer's Total Pension Expense/(Income)	\$ 435,764

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,019	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 93,369
Changes in proportionate share	\$ 15,501	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,058	\$ 32,219
Total (prior to post-MD contributions)	\$ 43,578	\$ 125,588
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (82,010)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (41,763)
2 nd Fiscal Year	(41,763)
3 rd Fiscal Year	(41,763)
4 th Fiscal Year	42,616
5 th Fiscal Year	662
Thereafter	0
Total	\$ (82,010)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2573: Goshen Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00314382%
Employer's proportionate share at MD	0.00210483%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (71,261)
Employer's proportionate share of system NPL/(A) at MD	\$ 120,848
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 291,662
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (23,103)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 118,955
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (4,054)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 817
Employer's Total Pension Expense/(Income)	\$ 115,718

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,517	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,332
Changes in proportionate share	\$ 0	\$ 17,839
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,081	\$ 3,674
Total (prior to post-MD contributions)	\$ 14,598	\$ 46,845
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (32,247)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,843)
2 nd Fiscal Year	(13,843)
3 rd Fiscal Year	(13,843)
4 th Fiscal Year	9,579
5 th Fiscal Year	(298)
Thereafter	0
Total	\$ (32,247)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2575: Jefferson County Rural Fire Protection District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00392278%
Employer's proportionate share at MD	0.00446510%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (88,918)
Employer's proportionate share of system NPL/(A) at MD	\$ 256,362
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 618,720
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (49,011)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 252,346
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,116
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,369)
Employer's Total Pension Expense/(Income)	\$ 252,093

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,824	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 53,739
Changes in proportionate share	\$ 9,311	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 10,159
Total (prior to post-MD contributions)	\$ 23,135	\$ 63,898
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (40,763)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (22,752)
2 nd Fiscal Year	(22,752)
3 rd Fiscal Year	(22,752)
4 th Fiscal Year	26,204
5 th Fiscal Year	1,289
Thereafter	0
Total	\$ (40,763)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2576: Depoe Bay Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00522630%
Employer's proportionate share at MD	0.00541884%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (118,465)
Employer's proportionate share of system NPL/(A) at MD	\$ 311,121
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 750,878
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (59,479)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 306,247
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 751
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,300)
Employer's Total Pension Expense/(Income)	\$ 305,698

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,777	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 65,218
Changes in proportionate share	\$ 3,306	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 329	\$ 6,120
Total (prior to post-MD contributions)	\$ 20,412	\$ 71,338
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (50,926)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (27,854)
2 nd Fiscal Year	(27,854)
3 rd Fiscal Year	(27,854)
4 th Fiscal Year	31,364
5 th Fiscal Year	1,271
Thereafter	0
Total	\$ (50,926)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2578: Washington County Fire District 2

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02434836%
Employer's proportionate share at MD	0.02393982%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (551,908)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,374,496
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,317,294
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (262,773)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,352,965
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,594)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 56
Employer's Total Pension Expense/(Income)	\$ 1,351,427

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 74,120	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 288,125
Changes in proportionate share	\$ 0	\$ 7,015
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,175	\$ 13,410
Total (prior to post-MD contributions)	\$ 85,295	\$ 308,550
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (223,255)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (122,167)
2 nd Fiscal Year	(122,167)
3 rd Fiscal Year	(122,167)
4 th Fiscal Year	138,364
5 th Fiscal Year	4,881
Thereafter	0
Total	\$ (223,255)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2579: La Pine Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02632493%
Employer's proportionate share at MD	0.02650077%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (596,711)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,521,531
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,672,160
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (290,883)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,497,697
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 686
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (20,974)
Employer's Total Pension Expense/(Income)	\$ 1,477,409

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 82,049	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 318,947
Changes in proportionate share	\$ 3,019	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 86,078
Total (prior to post-MD contributions)	\$ 85,068	\$ 405,025
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (319,957)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (153,821)
2 nd Fiscal Year	(153,821)
3 rd Fiscal Year	(153,821)
4 th Fiscal Year	139,060
5 th Fiscal Year	2,446
Thereafter	0
Total	\$ (319,957)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2580: Marion County Fire District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.07111540%
Employer's proportionate share at MD	0.06730373%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,611,983)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,864,218
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 9,326,145
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (738,753)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,803,686
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (14,873)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 309,667
Employer's Total Pension Expense/(Income)	\$ 4,098,480

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 208,378	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 810,028
Changes in proportionate share	\$ 0	\$ 65,443
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,150,235	\$ 43,303
Total (prior to post-MD contributions)	\$ 1,358,613	\$ 918,774
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 439,839

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (44,339)
2 nd Fiscal Year	(44,339)
3 rd Fiscal Year	(44,339)
4 th Fiscal Year	563,799
5 th Fiscal Year	9,057
Thereafter	0
Total	\$ 439,839

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2581: Port of Umatilla

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00258839%
Employer's proportionate share at MD	0.00366864%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (58,671)
Employer's proportionate share of system NPL/(A) at MD	\$ 210,634
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 508,356
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (40,268)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 207,334
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 4,215
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (4,835)
Employer's Total Pension Expense/(Income)	\$ 206,714

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,358	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 44,154
Changes in proportionate share	\$ 18,547	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 20,457
Total (prior to post-MD contributions)	\$ 29,905	\$ 64,611
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (34,706)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (19,106)
2 nd Fiscal Year	(19,106)
3 rd Fiscal Year	(19,106)
4 th Fiscal Year	21,417
5 th Fiscal Year	1,195
Thereafter	0
Total	\$ (34,706)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2582: Talent Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00871471%
Employer's proportionate share at MD	0.00864938%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (197,538)
Employer's proportionate share of system NPL/(A) at MD	\$ 496,601
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,198,528
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (94,939)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 488,822
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (255)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (7,824)
Employer's Total Pension Expense/(Income)	\$ 480,743

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,779	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 104,099
Changes in proportionate share	\$ 0	\$ 1,121
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 32,460
Total (prior to post-MD contributions)	\$ 26,779	\$ 137,680
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (110,901)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (51,662)
2 nd Fiscal Year	(51,662)
3 rd Fiscal Year	(51,662)
4 th Fiscal Year	43,898
5 th Fiscal Year	187
Thereafter	0
Total	\$ (110,901)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2585: Rogue River Valley Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00410566%
Employer's proportionate share at MD	0.00352284%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (93,064)
Employer's proportionate share of system NPL/(A) at MD	\$ 202,262
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 488,153
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (38,668)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 199,094
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (2,274)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,628
Employer's Total Pension Expense/(Income)	\$ 203,448

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,907	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 42,399
Changes in proportionate share	\$ 0	\$ 10,007
Differences between employer contributions and employer's proportionate share of system contributions	\$ 26,448	\$ 0
Total (prior to post-MD contributions)	\$ 37,355	\$ 52,406
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,051)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,397)
2 nd Fiscal Year	(13,397)
3 rd Fiscal Year	(13,397)
4 th Fiscal Year	23,767
5 th Fiscal Year	1,374
Thereafter	0
Total	\$ (15,051)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2587: Tualatin Valley Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00256634%
Employer's proportionate share at MD	0.00312585%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (58,172)
Employer's proportionate share of system NPL/(A) at MD	\$ 179,469
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 433,143
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (34,311)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 176,658
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,183
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,477)
Employer's Total Pension Expense/(Income)	\$ 175,364

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,678	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 37,621
Changes in proportionate share	\$ 9,607	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 14,944
Total (prior to post-MD contributions)	\$ 19,285	\$ 52,565
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (33,280)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (17,045)
2 nd Fiscal Year	(17,045)
3 rd Fiscal Year	(17,045)
4 th Fiscal Year	17,314
5 th Fiscal Year	540
Thereafter	0
Total	\$ (33,280)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2588: Clatskanie Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00564739%
Employer's proportionate share at MD	0.00781955%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (128,010)
Employer's proportionate share of system NPL/(A) at MD	\$ 448,956
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,083,540
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (85,831)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 441,924
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 8,476
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (962)
Employer's Total Pension Expense/(Income)	\$ 449,438

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,210	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 94,111
Changes in proportionate share	\$ 37,294	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,862	\$ 10,176
Total (prior to post-MD contributions)	\$ 66,366	\$ 104,287
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (37,921)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (31,888)
2 nd Fiscal Year	(31,888)
3 rd Fiscal Year	(31,888)
4 th Fiscal Year	53,074
5 th Fiscal Year	4,667
Thereafter	0
Total	\$ (37,921)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2589: West Slope Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00741908%
Employer's proportionate share at MD	0.00786284%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (168,169)
Employer's proportionate share of system NPL/(A) at MD	\$ 451,442
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,089,538
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (86,306)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 444,370
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,731
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,227
Employer's Total Pension Expense/(Income)	\$ 448,328

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,344	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 94,632
Changes in proportionate share	\$ 7,619	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,727	\$ 3,312
Total (prior to post-MD contributions)	\$ 42,690	\$ 97,944
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (55,254)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (35,662)
2 nd Fiscal Year	(35,662)
3 rd Fiscal Year	(35,662)
4 th Fiscal Year	49,122
5 th Fiscal Year	2,608
Thereafter	0
Total	\$ (55,254)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2590: Redmond Fire & Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.05156029%
Employer's proportionate share at MD	0.05922300%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,168,725)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,400,266
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,206,415
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (650,055)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,347,002
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 29,901
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (779)
Employer's Total Pension Expense/(Income)	\$ 3,376,124

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 183,360	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 712,773
Changes in proportionate share	\$ 131,562	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,355	\$ 39,307
Total (prior to post-MD contributions)	\$ 344,277	\$ 752,080
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (407,803)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (269,294)
2 nd Fiscal Year	(269,294)
3 rd Fiscal Year	(269,294)
4 th Fiscal Year	375,025
5 th Fiscal Year	25,052
Thereafter	0
Total	\$ (407,803)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2592: Medford Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00530298%
Employer's proportionate share at MD	0.00530186%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (120,203)
Employer's proportionate share of system NPL/(A) at MD	\$ 304,404
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 734,668
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (58,195)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 299,636
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (4)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (4,572)
Employer's Total Pension Expense/(Income)	\$ 295,060

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,415	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 63,810
Changes in proportionate share	\$ 0	\$ 20
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 19,334
Total (prior to post-MD contributions)	\$ 16,415	\$ 83,164
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (66,749)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (31,291)
2 nd Fiscal Year	(31,291)
3 rd Fiscal Year	(31,291)
4 th Fiscal Year	27,072
5 th Fiscal Year	52
Thereafter	0
Total	\$ (66,749)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2594: Metro

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.51394738%
Employer's proportionate share at MD	0.55014352%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (11,649,721)
Employer's proportionate share of system NPL/(A) at MD	\$ 31,586,277
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 76,232,305
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (6,038,595)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 31,091,490
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 141,241
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (528,370)
Employer's Total Pension Expense/(Income)	\$ 30,704,361

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,703,292	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,621,200
Changes in proportionate share	\$ 621,458	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,200,549
Total (prior to post-MD contributions)	\$ 2,324,750	\$ 8,821,749
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,496,999)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,159,217)
2 nd Fiscal Year	(3,159,217)
3 rd Fiscal Year	(3,159,217)
4 th Fiscal Year	2,918,525
5 th Fiscal Year	62,129
Thereafter	0
Total	\$ (6,496,999)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2595: Canby Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03014085%
Employer's proportionate share at MD	0.03107668%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (683,207)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,784,256
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,306,234
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (341,110)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,756,306
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 3,652
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,790
Employer's Total Pension Expense/(Income)	\$ 1,771,748

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 96,216	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 374,020
Changes in proportionate share	\$ 16,067	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 47,381	\$ 0
Total (prior to post-MD contributions)	\$ 159,664	\$ 374,020
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (214,356)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (141,149)
2 nd Fiscal Year	(141,149)
3 rd Fiscal Year	(141,149)
4 th Fiscal Year	196,414
5 th Fiscal Year	12,676
Thereafter	0
Total	\$ (214,356)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2596: Bend Parks & Recreation

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.05032451%
Employer's proportionate share at MD	0.05433014%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,140,713)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,119,344
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,528,421
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (596,349)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,070,481
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 15,630
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (28,525)
Employer's Total Pension Expense/(Income)	\$ 3,057,586

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 168,211	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 653,885
Changes in proportionate share	\$ 68,774	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 120,691
Total (prior to post-MD contributions)	\$ 236,985	\$ 774,576
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (537,591)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (286,656)
2 nd Fiscal Year	(286,656)
3 rd Fiscal Year	(286,656)
4 th Fiscal Year	309,833
5 th Fiscal Year	12,544
Thereafter	0
Total	\$ (537,591)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2597: Mapleton Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00056486%
Employer's proportionate share at MD	0.00047279%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (12,804)
Employer's proportionate share of system NPL/(A) at MD	\$ 27,145
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 65,514
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (5,190)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 26,720
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (359)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 727
Employer's Total Pension Expense/(Income)	\$ 27,088

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,464	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,690
Changes in proportionate share	\$ 0	\$ 1,581
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,924	\$ 0
Total (prior to post-MD contributions)	\$ 4,388	\$ 7,271
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,883)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,014)
2 nd Fiscal Year	(2,014)
3 rd Fiscal Year	(2,014)
4 th Fiscal Year	3,019
5 th Fiscal Year	140
Thereafter	0
Total	\$ (2,883)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2598: Marion County Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00203921%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (46,223)
Employer's proportionate share of system NPL/(A) at MD	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 0
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 0
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (7,957)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,362)
Employer's Total Pension Expense/(Income)	\$ (11,319)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 35,012
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 12,102
Total (prior to post-MD contributions)	\$ 0	\$ 47,114
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (47,114)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11,319)
2 nd Fiscal Year	(11,319)
3 rd Fiscal Year	(11,319)
4 th Fiscal Year	(9,973)
5 th Fiscal Year	(3,184)
Thereafter	0
Total	\$ (47,114)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2599: South Suburban Sanitary District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01021934%
Employer's proportionate share at MD	0.00964187%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (231,643)
Employer's proportionate share of system NPL/(A) at MD	\$ 553,584
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,336,055
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (105,833)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 544,913
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (2,253)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (10,350)
Employer's Total Pension Expense/(Income)	\$ 532,310

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 29,852	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 116,044
Changes in proportionate share	\$ 0	\$ 9,915
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 42,305
Total (prior to post-MD contributions)	\$ 29,852	\$ 168,264
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (138,412)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (61,187)
2 nd Fiscal Year	(61,187)
3 rd Fiscal Year	(61,187)
4 th Fiscal Year	45,861
5 th Fiscal Year	(712)
Thereafter	0
Total	\$ (138,412)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2600: Winston-Dillard Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00481407%
Employer's proportionate share at MD	0.00544897%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (109,121)
Employer's proportionate share of system NPL/(A) at MD	\$ 312,851
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 755,053
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (59,810)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 307,950
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 2,478
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,006)
Employer's Total Pension Expense/(Income)	\$ 307,422

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,870	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 65,581
Changes in proportionate share	\$ 10,901	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 12,961
Total (prior to post-MD contributions)	\$ 27,771	\$ 78,542
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (50,771)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (27,985)
2 nd Fiscal Year	(27,985)
3 rd Fiscal Year	(27,985)
4 th Fiscal Year	31,731
5 th Fiscal Year	1,453
Thereafter	0
Total	\$ (50,771)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2601: Baker Valley Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00004342%
Employer's proportionate share at MD	0.00019389%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (984)
Employer's proportionate share of system NPL/(A) at MD	\$ 11,132
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 26,867
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,128)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 10,958
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 587
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (357)
Employer's Total Pension Expense/(Income)	\$ 11,188

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 600	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,334
Changes in proportionate share	\$ 2,583	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,510
Total (prior to post-MD contributions)	\$ 3,183	\$ 3,844
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (661)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (747)
2 nd Fiscal Year	(747)
3 rd Fiscal Year	(747)
4 th Fiscal Year	1,404
5 th Fiscal Year	177
Thereafter	0
Total	\$ (661)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2602: Aumsville Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00205823%
Employer's proportionate share at MD	0.00285061%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (46,654)
Employer's proportionate share of system NPL/(A) at MD	\$ 163,667
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 395,003
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (31,289)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 161,103
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 3,092
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 105
Employer's Total Pension Expense/(Income)	\$ 164,300

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,826	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 34,308
Changes in proportionate share	\$ 13,604	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,930	\$ 5,564
Total (prior to post-MD contributions)	\$ 27,360	\$ 39,872
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,512)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11,167)
2 nd Fiscal Year	(11,167)
3 rd Fiscal Year	(11,167)
4 th Fiscal Year	19,454
5 th Fiscal Year	1,534
Thereafter	0
Total	\$ (12,512)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2603: Corbett Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00267112%
Employer's proportionate share at MD	0.00289225%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (60,547)
Employer's proportionate share of system NPL/(A) at MD	\$ 166,057
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 400,773
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (31,746)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 163,456
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 863
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,421)
Employer's Total Pension Expense/(Income)	\$ 161,898

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,955	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 34,809
Changes in proportionate share	\$ 3,797	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 10,213
Total (prior to post-MD contributions)	\$ 12,752	\$ 45,022
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (32,270)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (16,132)
2 nd Fiscal Year	(16,132)
3 rd Fiscal Year	(16,132)
4 th Fiscal Year	15,712
5 th Fiscal Year	412
Thereafter	0
Total	\$ (32,270)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2604: Netarts-Oceanside Sanitary District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00216711%
Employer's proportionate share at MD	0.00272719%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (49,122)
Employer's proportionate share of system NPL/(A) at MD	\$ 156,581
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 377,901
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (29,935)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 154,128
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 2,186
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,528)
Employer's Total Pension Expense/(Income)	\$ 152,786

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,444	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,823
Changes in proportionate share	\$ 9,616	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 14,793
Total (prior to post-MD contributions)	\$ 18,060	\$ 47,616
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (29,556)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (15,084)
2 nd Fiscal Year	(15,084)
3 rd Fiscal Year	(15,084)
4 th Fiscal Year	15,104
5 th Fiscal Year	592
Thereafter	0
Total	\$ (29,556)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2605: Scio Fire District

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2606: West Valley Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01214081%
Employer's proportionate share at MD	0.01250723%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (275,198)
Employer's proportionate share of system NPL/(A) at MD	\$ 718,098
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,733,102
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (137,284)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 706,849
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,430
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (15,012)
Employer's Total Pension Expense/(Income)	\$ 693,267

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 38,723	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 150,530
Changes in proportionate share	\$ 6,291	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 62,902
Total (prior to post-MD contributions)	\$ 45,014	\$ 213,432
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (168,418)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (76,604)
2 nd Fiscal Year	(76,604)
3 rd Fiscal Year	(76,604)
4 th Fiscal Year	61,733
5 th Fiscal Year	(338)
Thereafter	0
Total	\$ (168,418)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2607: Hoodland Fire District 74

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01390582%
Employer's proportionate share at MD	0.01447453%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (315,205)
Employer's proportionate share of system NPL/(A) at MD	\$ 831,050
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,005,707
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (158,878)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 818,031
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,219
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (924)
Employer's Total Pension Expense/(Income)	\$ 819,326

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 44,814	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 174,207
Changes in proportionate share	\$ 9,764	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,482	\$ 13,212
Total (prior to post-MD contributions)	\$ 62,060	\$ 187,419
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (125,359)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (71,640)
2 nd Fiscal Year	(71,640)
3 rd Fiscal Year	(71,640)
4 th Fiscal Year	85,799
5 th Fiscal Year	3,762
Thereafter	0
Total	\$ (125,359)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2608: Gaston Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00126589%
Employer's proportionate share at MD	0.00141934%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (28,694)
Employer's proportionate share of system NPL/(A) at MD	\$ 81,491
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 196,675
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (15,579)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 80,214
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 599
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,366)
Employer's Total Pension Expense/(Income)	\$ 78,447

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,394	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,082
Changes in proportionate share	\$ 2,635	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 9,790
Total (prior to post-MD contributions)	\$ 7,029	\$ 26,872
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,843)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,919)
2 nd Fiscal Year	(8,919)
3 rd Fiscal Year	(8,919)
4 th Fiscal Year	6,913
5 th Fiscal Year	0
Thereafter	0
Total	\$ (19,843)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2610: Turner Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00199672%
Employer's proportionate share at MD	0.00242845%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (45,260)
Employer's proportionate share of system NPL/(A) at MD	\$ 139,429
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 336,506
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (26,656)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 137,244
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,685
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,501
Employer's Total Pension Expense/(Income)	\$ 169,430

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,519	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 29,227
Changes in proportionate share	\$ 7,412	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 112,633	\$ 0
Total (prior to post-MD contributions)	\$ 127,564	\$ 29,227
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 98,337

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 19,949
2 nd Fiscal Year	19,949
3 rd Fiscal Year	19,949
4 th Fiscal Year	35,718
5 th Fiscal Year	2,771
Thereafter	0
Total	\$ 98,337

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2612: Community Services Consortium

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.05495502%
Employer's proportionate share at MD	0.05148342%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,245,674)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,955,901
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,133,956
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (565,103)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,909,598
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (13,546)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (47,520)
Employer's Total Pension Expense/(Income)	\$ 2,848,532

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 159,397	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 619,624
Changes in proportionate share	\$ 0	\$ 59,605
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 192,961
Total (prior to post-MD contributions)	\$ 159,397	\$ 872,190
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (712,793)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (320,483)
2 nd Fiscal Year	(320,483)
3 rd Fiscal Year	(320,483)
4 th Fiscal Year	250,533
5 th Fiscal Year	(1,876)
Thereafter	0
Total	\$ (712,793)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2613: Polk Soil & Water Conservation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00232346%
Employer's proportionate share at MD	0.00165825%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (52,666)
Employer's proportionate share of system NPL/(A) at MD	\$ 95,208
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 229,780
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (18,202)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 93,716
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (2,596)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,511)
Employer's Total Pension Expense/(Income)	\$ 88,609

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,134	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,958
Changes in proportionate share	\$ 0	\$ 11,421
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 9,717
Total (prior to post-MD contributions)	\$ 5,134	\$ 41,096
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (35,962)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,463)
2 nd Fiscal Year	(13,463)
3 rd Fiscal Year	(13,463)
4 th Fiscal Year	5,336
5 th Fiscal Year	(909)
Thereafter	0
Total	\$ (35,962)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2614: Mountain Valley Mental Health Program

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2615: Humanities Council

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00121498%
Employer's proportionate share at MD	0.00118500%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (27,540)
Employer's proportionate share of system NPL/(A) at MD	\$ 68,036
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 164,203
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (13,007)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 66,971
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (117)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (4,468)
Employer's Total Pension Expense/(Income)	\$ 62,386

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,669	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,262
Changes in proportionate share	\$ 0	\$ 514
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 18,057
Total (prior to post-MD contributions)	\$ 3,669	\$ 32,833
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (29,164)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10,556)
2 nd Fiscal Year	(10,556)
3 rd Fiscal Year	(10,556)
4 th Fiscal Year	3,202
5 th Fiscal Year	(698)
Thereafter	0
Total	\$ (29,164)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2616: Alcohol Safety Action Program

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2617: Clean Water Services

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.25658001%
Employer's proportionate share at MD	0.26132208%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (5,815,937)
Employer's proportionate share of system NPL/(A) at MD	\$ 15,003,706
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 36,210,886
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,868,375)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 14,768,678
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 18,504
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (325,052)
Employer's Total Pension Expense/(Income)	\$ 14,462,130

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 809,076	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,145,117
Changes in proportionate share	\$ 81,418	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,334,774
Total (prior to post-MD contributions)	\$ 890,494	\$ 4,479,891
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,589,397)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,623,310)
2 nd Fiscal Year	(1,623,310)
3 rd Fiscal Year	(1,623,310)
4 th Fiscal Year	1,281,870
5 th Fiscal Year	(1,339)
Thereafter	0
Total	\$ (3,589,397)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2618: Estacada Cemetery District

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	367
Employer's Total Pension Expense/(Income)	\$	367

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,466	\$ 0
Total (prior to post-MD contributions)	\$ 1,466	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,466

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 367
2 nd Fiscal Year	367
3 rd Fiscal Year	367
4 th Fiscal Year	294
5 th Fiscal Year	71
Thereafter	0
Total	\$ 1,466

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2619: Comprehensive Options For Drug Abusers

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2620: Jackson County Fire District 4

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00617387%
Employer's proportionate share at MD	0.00531728%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (139,944)
Employer's proportionate share of system NPL/(A) at MD	\$ 305,290
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 736,805
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (58,365)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 300,507
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (3,343)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,013)
Employer's Total Pension Expense/(Income)	\$ 295,151

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,463	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 63,996
Changes in proportionate share	\$ 0	\$ 14,707
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 8,029
Total (prior to post-MD contributions)	\$ 16,463	\$ 86,732
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (70,269)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (32,149)
2 nd Fiscal Year	(32,149)
3 rd Fiscal Year	(32,149)
4 th Fiscal Year	26,406
5 th Fiscal Year	(228)
Thereafter	0
Total	\$ (70,269)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2623: Evans Valley Fire District 6

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	690
Employer's Total Pension Expense/(Income)	\$	690

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,749	\$ 0
Total (prior to post-MD contributions)	\$ 2,749	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,749

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 690
2 nd Fiscal Year	690
3 rd Fiscal Year	690
4 th Fiscal Year	545
5 th Fiscal Year	134
Thereafter	0
Total	\$ 2,749

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2624: Klamath Vector Control

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00214570%
Employer's proportionate share at MD	0.00216355%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (48,637)
Employer's proportionate share of system NPL/(A) at MD	\$ 124,219
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 299,799
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (23,748)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 122,274
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 70
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,364)
Employer's Total Pension Expense/(Income)	\$ 119,980

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,699	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 26,039
Changes in proportionate share	\$ 306	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 10,113
Total (prior to post-MD contributions)	\$ 7,005	\$ 36,152
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (29,147)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,196)
2 nd Fiscal Year	(13,196)
3 rd Fiscal Year	(13,196)
4 th Fiscal Year	10,606
5 th Fiscal Year	(166)
Thereafter	0
Total	\$ (29,147)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2625: Port of Newport

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00752689%
Employer's proportionate share at MD	0.00284764%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (170,613)
Employer's proportionate share of system NPL/(A) at MD	\$ 163,496
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 394,592
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (31,257)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 160,935
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (18,259)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (9,872)
Employer's Total Pension Expense/(Income)	\$ 132,804

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,817	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 34,272
Changes in proportionate share	\$ 0	\$ 80,339
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 37,112
Total (prior to post-MD contributions)	\$ 8,817	\$ 151,723
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (142,906)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (42,480)
2 nd Fiscal Year	(42,480)
3 rd Fiscal Year	(42,480)
4 th Fiscal Year	(8,181)
5 th Fiscal Year	(7,286)
Thereafter	0
Total	\$ (142,906)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2626: Tillamook Peoples Utility District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.10368462%
Employer's proportionate share at MD	0.10175680%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,350,235)
Employer's proportionate share of system NPL/(A) at MD	\$ 5,842,327
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 14,100,240
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,116,923)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 5,750,809
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (7,523)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (97,924)
Employer's Total Pension Expense/(Income)	\$ 5,645,362

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 315,048	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,224,684
Changes in proportionate share	\$ 0	\$ 33,099
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 403,829
Total (prior to post-MD contributions)	\$ 315,048	\$ 1,661,612
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,346,564)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (618,184)
2 nd Fiscal Year	(618,184)
3 rd Fiscal Year	(618,184)
4 th Fiscal Year	508,003
5 th Fiscal Year	(16)
Thereafter	0
Total	\$ (1,346,564)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2628: McKenzie Fire And Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00360272%
Employer's proportionate share at MD	0.00422463%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (81,663)
Employer's proportionate share of system NPL/(A) at MD	\$ 242,555
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 585,399
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (46,371)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 238,756
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,427
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (5,783)
Employer's Total Pension Expense/(Income)	\$ 235,400

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,080	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 50,845
Changes in proportionate share	\$ 10,677	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 24,399
Total (prior to post-MD contributions)	\$ 23,757	\$ 75,244
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (51,487)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (24,643)
2 nd Fiscal Year	(24,643)
3 rd Fiscal Year	(24,643)
4 th Fiscal Year	22,073
5 th Fiscal Year	369
Thereafter	0
Total	\$ (51,487)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2629: Metropolitan Wastewater Management Commission

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2630: Sheridan Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00434760%
Employer's proportionate share at MD	0.00456434%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (98,548)
Employer's proportionate share of system NPL/(A) at MD	\$ 262,060
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 632,472
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (50,100)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 257,955
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 846
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (6,086)
Employer's Total Pension Expense/(Income)	\$ 252,715

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,132	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 54,934
Changes in proportionate share	\$ 3,721	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 25,217
Total (prior to post-MD contributions)	\$ 17,853	\$ 80,151
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (62,298)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (28,239)
2 nd Fiscal Year	(28,239)
3 rd Fiscal Year	(28,239)
4 th Fiscal Year	22,449
5 th Fiscal Year	(30)
Thereafter	0
Total	\$ (62,298)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2631: Arch Cape Water-Sanitary District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00146122%
Employer's proportionate share at MD	0.00155776%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (33,122)
Employer's proportionate share of system NPL/(A) at MD	\$ 89,438
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 215,856
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (17,099)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 88,037
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 377
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,220)
Employer's Total Pension Expense/(Income)	\$ 86,194

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,823	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,748
Changes in proportionate share	\$ 1,658	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 9,269
Total (prior to post-MD contributions)	\$ 6,481	\$ 28,017
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,536)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,692)
2 nd Fiscal Year	(9,692)
3 rd Fiscal Year	(9,692)
4 th Fiscal Year	7,589
5 th Fiscal Year	(49)
Thereafter	0
Total	\$ (21,536)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2632: Umpqua Regional Council of Governments

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00046613%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	26,763
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	64,591
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	(5,116)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	26,343
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	1,819
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	(970)
Employer's Total Pension Expense/(Income)	\$	27,192

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,443	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,610
Changes in proportionate share	\$ 8,003	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,266
Total (prior to post-MD contributions)	\$ 9,446	\$ 9,876
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (430)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,500)
2 nd Fiscal Year	(1,500)
3 rd Fiscal Year	(1,500)
4 th Fiscal Year	3,597
5 th Fiscal Year	472
Thereafter	0
Total	\$ (430)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2633: Port of Cascade Locks

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00261933%
Employer's proportionate share at MD	0.00258789%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (59,373)
Employer's proportionate share of system NPL/(A) at MD	\$ 148,583
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 358,599
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (28,406)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 146,255
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (123)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,141)
Employer's Total Pension Expense/(Income)	\$ 142,991

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,012	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 31,146
Changes in proportionate share	\$ 0	\$ 539
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 13,685
Total (prior to post-MD contributions)	\$ 8,012	\$ 45,370
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (37,358)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (16,304)
2 nd Fiscal Year	(16,304)
3 rd Fiscal Year	(16,304)
4 th Fiscal Year	12,061
5 th Fiscal Year	(507)
Thereafter	0
Total	\$ (37,358)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2637: Northeast Oregon Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00824117%
Employer's proportionate share at MD	0.00942945%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (186,804)
Employer's proportionate share of system NPL/(A) at MD	\$ 541,388
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,306,620
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (103,501)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 532,908
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 4,637
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (17,390)
Employer's Total Pension Expense/(Income)	\$ 520,155

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 29,194	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 113,487
Changes in proportionate share	\$ 20,401	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 71,594
Total (prior to post-MD contributions)	\$ 49,595	\$ 185,081
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (135,486)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (60,267)
2 nd Fiscal Year	(60,267)
3 rd Fiscal Year	(60,267)
4 th Fiscal Year	45,304
5 th Fiscal Year	10
Thereafter	0
Total	\$ (135,486)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2638: North Douglas County Fire and EMS

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00297217%
Employer's proportionate share at MD	0.00320945%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (67,371)
Employer's proportionate share of system NPL/(A) at MD	\$ 184,269
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 444,727
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (35,228)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 181,383
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 926
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,059)
Employer's Total Pension Expense/(Income)	\$ 181,250

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,937	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 38,627
Changes in proportionate share	\$ 4,074	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,453	\$ 6,438
Total (prior to post-MD contributions)	\$ 15,464	\$ 45,065
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (29,601)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (16,305)
2 nd Fiscal Year	(16,305)
3 rd Fiscal Year	(16,305)
4 th Fiscal Year	18,626
5 th Fiscal Year	687
Thereafter	0
Total	\$ (29,601)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2641: Suburban East Salem Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00593008%
Employer's proportionate share at MD	0.00451342%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (134,418)
Employer's proportionate share of system NPL/(A) at MD	\$ 259,136
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 625,416
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (49,541)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 255,077
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (5,528)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (6,884)
Employer's Total Pension Expense/(Income)	\$ 242,665

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,974	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 54,321
Changes in proportionate share	\$ 0	\$ 24,322
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 27,206
Total (prior to post-MD contributions)	\$ 13,974	\$ 105,849
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (91,875)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (35,154)
2 nd Fiscal Year	(35,154)
3 rd Fiscal Year	(35,154)
4 th Fiscal Year	15,739
5 th Fiscal Year	(2,151)
Thereafter	0
Total	\$ (91,875)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2642: Dexter Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00096336%
Employer's proportionate share at MD	0.00093945%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (21,837)
Employer's proportionate share of system NPL/(A) at MD	\$ 53,938
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 130,178
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (10,312)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 53,093
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (93)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 37
Employer's Total Pension Expense/(Income)	\$ 53,037

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,909	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,307
Changes in proportionate share	\$ 0	\$ 411
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,136	\$ 1,225
Total (prior to post-MD contributions)	\$ 4,045	\$ 12,943
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,898)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,790)
2 nd Fiscal Year	(4,790)
3 rd Fiscal Year	(4,790)
4 th Fiscal Year	5,355
5 th Fiscal Year	116
Thereafter	0
Total	\$ (8,898)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2643: Sweet Home Cemetery

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00125860%
Employer's proportionate share at MD	0.00129426%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (28,529)
Employer's proportionate share of system NPL/(A) at MD	\$ 74,309
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 179,343
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (14,206)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 73,145
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 139
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,240
Employer's Total Pension Expense/(Income)	\$ 76,524

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,007	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,577
Changes in proportionate share	\$ 613	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,902	\$ 0
Total (prior to post-MD contributions)	\$ 17,522	\$ 15,577
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,945

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,143)
2 nd Fiscal Year	(3,143)
3 rd Fiscal Year	(3,143)
4 th Fiscal Year	10,333
5 th Fiscal Year	1,040
Thereafter	0
Total	\$ 1,945

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2644: Lakeside Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00165020%
Employer's proportionate share at MD	0.00154510%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (37,405)
Employer's proportionate share of system NPL/(A) at MD	\$ 88,711
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 214,101
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (16,960)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 87,322
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (410)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,063
Employer's Total Pension Expense/(Income)	\$ 87,975

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,784	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,596
Changes in proportionate share	\$ 0	\$ 1,805
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,175	\$ 0
Total (prior to post-MD contributions)	\$ 8,959	\$ 20,401
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,442)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,133)
2 nd Fiscal Year	(7,133)
3 rd Fiscal Year	(7,133)
4 th Fiscal Year	9,510
5 th Fiscal Year	446
Thereafter	0
Total	\$ (11,442)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2645: Chiloquin Agency Lake Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00133364%
Employer's proportionate share at MD	0.00124294%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (30,230)
Employer's proportionate share of system NPL/(A) at MD	\$ 71,363
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 172,232
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (13,643)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 70,245
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (354)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,063)
Employer's Total Pension Expense/(Income)	\$ 67,828

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,848	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,959
Changes in proportionate share	\$ 0	\$ 1,557
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 8,827
Total (prior to post-MD contributions)	\$ 3,848	\$ 25,343
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,495)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,680)
2 nd Fiscal Year	(8,680)
3 rd Fiscal Year	(8,680)
4 th Fiscal Year	5,035
5 th Fiscal Year	(490)
Thereafter	0
Total	\$ (21,495)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2646: Keno Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00109651%
Employer's proportionate share at MD	0.00115071%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (24,855)
Employer's proportionate share of system NPL/(A) at MD	\$ 66,068
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 159,452
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (12,631)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 65,033
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 211
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,652
Employer's Total Pension Expense/(Income)	\$ 67,896

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,563	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,849
Changes in proportionate share	\$ 931	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,443	\$ 0
Total (prior to post-MD contributions)	\$ 14,937	\$ 13,849
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,088

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,935)
2 nd Fiscal Year	(2,935)
3 rd Fiscal Year	(2,935)
4 th Fiscal Year	9,034
5 th Fiscal Year	859
Thereafter	0
Total	\$ 1,088

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2647: Crooked River Ranch Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00535385%
Employer's proportionate share at MD	0.00514609%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (121,357)
Employer's proportionate share of system NPL/(A) at MD	\$ 295,461
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 713,084
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (56,486)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 290,832
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (811)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (7,375)
Employer's Total Pension Expense/(Income)	\$ 282,646

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,933	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 61,935
Changes in proportionate share	\$ 0	\$ 3,567
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 30,607
Total (prior to post-MD contributions)	\$ 15,933	\$ 96,109
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (80,176)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (34,116)
2 nd Fiscal Year	(34,116)
3 rd Fiscal Year	(34,116)
4 th Fiscal Year	23,077
5 th Fiscal Year	(905)
Thereafter	0
Total	\$ (80,176)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2648: Black Butte Ranch Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00734794%
Employer's proportionate share at MD	0.00888378%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (166,557)
Employer's proportionate share of system NPL/(A) at MD	\$ 510,059
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,231,008
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (97,512)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 502,069
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 5,993
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (21,406)
Employer's Total Pension Expense/(Income)	\$ 486,656

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,505	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 106,920
Changes in proportionate share	\$ 26,369	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 88,183
Total (prior to post-MD contributions)	\$ 53,874	\$ 195,103
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (141,229)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (60,177)
2 nd Fiscal Year	(60,177)
3 rd Fiscal Year	(60,177)
4 th Fiscal Year	39,966
5 th Fiscal Year	(664)
Thereafter	0
Total	\$ (141,229)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2649: Colton Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00114719%
Employer's proportionate share at MD	0.00120025%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (26,004)
Employer's proportionate share of system NPL/(A) at MD	\$ 68,912
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 166,316
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (13,174)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 67,832
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 207
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (87)
Employer's Total Pension Expense/(Income)	\$ 67,952

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,716	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,445
Changes in proportionate share	\$ 911	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 675	\$ 1,206
Total (prior to post-MD contributions)	\$ 5,302	\$ 15,651
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,349)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,928)
2 nd Fiscal Year	(5,928)
3 rd Fiscal Year	(5,928)
4 th Fiscal Year	7,123
5 th Fiscal Year	311
Thereafter	0
Total	\$ (10,349)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2650: Pleasant Hill Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00061155%
Employer's proportionate share at MD	0.00072726%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (13,862)
Employer's proportionate share of system NPL/(A) at MD	\$ 41,755
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 100,775
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (7,983)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 41,101
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 451
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (558)
Employer's Total Pension Expense/(Income)	\$ 40,994

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,252	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,753
Changes in proportionate share	\$ 1,987	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,316
Total (prior to post-MD contributions)	\$ 4,239	\$ 11,069
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,830)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,772)
2 nd Fiscal Year	(3,772)
3 rd Fiscal Year	(3,772)
4 th Fiscal Year	4,252
5 th Fiscal Year	233
Thereafter	0
Total	\$ (6,830)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2651: Imbler Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00041121%
Employer's proportionate share at MD	0.00042810%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (9,321)
Employer's proportionate share of system NPL/(A) at MD	\$ 24,579
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 59,321
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (4,699)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 24,194
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 66
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 2
Employer's Total Pension Expense/(Income)	\$ 24,262

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,325	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,152
Changes in proportionate share	\$ 290	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 460	\$ 552
Total (prior to post-MD contributions)	\$ 2,075	\$ 5,704
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,629)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,089)
2 nd Fiscal Year	(2,089)
3 rd Fiscal Year	(2,089)
4 th Fiscal Year	2,540
5 th Fiscal Year	98
Thereafter	0
Total	\$ (3,629)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2652: The Oregon Consortium

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00313645%
Employer's proportionate share at MD	0.00423129%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (71,094)
Employer's proportionate share of system NPL/(A) at MD	\$ 242,938
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 586,322
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (46,444)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 239,132
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 4,272
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,112
Employer's Total Pension Expense/(Income)	\$ 259,516

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,100	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 50,925
Changes in proportionate share	\$ 18,798	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 70,040	\$ 0
Total (prior to post-MD contributions)	\$ 101,938	\$ 50,925
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 51,013

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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	(937)
3 rd Fiscal Year	(937)
4 th Fiscal Year	44,905
5 th Fiscal Year	8,919
Thereafter	0
Total	\$ 51,013

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2653: Umatilla Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00235478%
Employer's proportionate share at MD	0.00203642%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (53,376)
Employer's proportionate share of system NPL/(A) at MD	\$ 116,920
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 282,183
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (22,353)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 115,089
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,242)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,661)
Employer's Total Pension Expense/(Income)	\$ 111,186

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,305	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,509
Changes in proportionate share	\$ 0	\$ 5,467
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 10,622
Total (prior to post-MD contributions)	\$ 6,305	\$ 40,598
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (34,293)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (14,164)
2 nd Fiscal Year	(14,164)
3 rd Fiscal Year	(14,164)
4 th Fiscal Year	8,647
5 th Fiscal Year	(448)
Thereafter	0
Total	\$ (34,293)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2654: Spring Valley Rural Fire Protection District

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2655: North Bay Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00087544%
Employer's proportionate share at MD	0.00088961%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (19,844)
Employer's proportionate share of system NPL/(A) at MD	\$ 51,077
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 123,272
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (9,765)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 50,277
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 55
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,294)
Employer's Total Pension Expense/(Income)	\$ 47,038

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,754	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,707
Changes in proportionate share	\$ 244	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 13,338
Total (prior to post-MD contributions)	\$ 2,998	\$ 24,045
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,047)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,722)
2 nd Fiscal Year	(7,722)
3 rd Fiscal Year	(7,722)
4 th Fiscal Year	2,582
5 th Fiscal Year	(464)
Thereafter	0
Total	\$ (21,047)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2657: Mid-Willamette Valley Senior Service Agency

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.08470715%
Employer's proportionate share at MD	0.08815236%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,920,069)
Employer's proportionate share of system NPL/(A) at MD	\$ 5,061,234
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 12,215,099
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (967,595)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 4,981,951
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 13,444
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (50,123)
Employer's Total Pension Expense/(Income)	\$ 4,945,272

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 272,927	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,060,949
Changes in proportionate share	\$ 59,151	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 207,052
Total (prior to post-MD contributions)	\$ 332,078	\$ 1,268,001
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (935,923)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (480,865)
2 nd Fiscal Year	(480,865)
3 rd Fiscal Year	(480,865)
4 th Fiscal Year	489,792
5 th Fiscal Year	16,881
Thereafter	0
Total	\$ (935,923)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2658: Salem Metropolitan Communication Agency

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00171015%
Employer's proportionate share at MD	0.00173494%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (38,764)
Employer's proportionate share of system NPL/(A) at MD	\$ 99,611
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 240,407
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (19,043)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 98,051
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 97
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (6,306)
Employer's Total Pension Expense/(Income)	\$ 91,842

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,372	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,881
Changes in proportionate share	\$ 425	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 25,491
Total (prior to post-MD contributions)	\$ 5,797	\$ 46,372
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (40,575)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (14,951)
2 nd Fiscal Year	(14,951)
3 rd Fiscal Year	(14,951)
4 th Fiscal Year	5,146
5 th Fiscal Year	(868)
Thereafter	0
Total	\$ (40,575)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2659: Silverton Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00603659%
Employer's proportionate share at MD	0.00641459%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (136,832)
Employer's proportionate share of system NPL/(A) at MD	\$ 368,291
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 888,857
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (70,409)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 362,522
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,475
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (209)
Employer's Total Pension Expense/(Income)	\$ 363,788

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,860	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 77,202
Changes in proportionate share	\$ 6,490	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,881	\$ 8,105
Total (prior to post-MD contributions)	\$ 32,231	\$ 85,307
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (53,076)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (31,056)
2 nd Fiscal Year	(31,056)
3 rd Fiscal Year	(31,056)
4 th Fiscal Year	38,434
5 th Fiscal Year	1,658
Thereafter	0
Total	\$ (53,076)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2660: Tualatin Valley Fire & Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.59075779%
Employer's proportionate share at MD	0.59629138%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (13,390,794)
Employer's proportionate share of system NPL/(A) at MD	\$ 34,235,839
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 82,626,923
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (6,545,132)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 33,699,547
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 21,592
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (80,719)
Employer's Total Pension Expense/(Income)	\$ 33,640,420

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,846,170	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,176,608
Changes in proportionate share	\$ 95,007	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 352,772
Total (prior to post-MD contributions)	\$ 1,941,177	\$ 7,529,380
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,588,203)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,063,747)
2 nd Fiscal Year	(3,063,747)
3 rd Fiscal Year	(3,063,747)
4 th Fiscal Year	3,457,660
5 th Fiscal Year	145,379
Thereafter	0
Total	\$ (5,588,203)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2661: Lincoln County 911

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	161
Employer's Total Pension Expense/(Income)	\$	161

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 708	\$ 0
Total (prior to post-MD contributions)	\$ 708	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 708

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 161
2 nd Fiscal Year	161
3 rd Fiscal Year	161
4 th Fiscal Year	161
5 th Fiscal Year	64
Thereafter	0
Total	\$ 708

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2662: East Central Oregon Association of Counties

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00025313%
Employer's proportionate share at MD	0.00023527%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (5,738)
Employer's proportionate share of system NPL/(A) at MD	\$ 13,508
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 32,601
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,582)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 13,296
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (70)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (906)
Employer's Total Pension Expense/(Income)	\$ 12,320

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 728	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,832
Changes in proportionate share	\$ 0	\$ 306
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,657
Total (prior to post-MD contributions)	\$ 728	\$ 6,795
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,067)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,161)
2 nd Fiscal Year	(2,161)
3 rd Fiscal Year	(2,161)
4 th Fiscal Year	576
5 th Fiscal Year	(158)
Thereafter	0
Total	\$ (6,067)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2663: Metropolitan Area Communications Commission

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01251287%
Employer's proportionate share at MD	0.01308630%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (283,631)
Employer's proportionate share of system NPL/(A) at MD	\$ 751,345
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,813,343
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (143,640)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 739,575
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,238
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (21,371)
Employer's Total Pension Expense/(Income)	\$ 720,442

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 40,516	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 157,499
Changes in proportionate share	\$ 9,845	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 87,692
Total (prior to post-MD contributions)	\$ 50,361	\$ 245,191
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (194,830)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (85,073)
2 nd Fiscal Year	(85,073)
3 rd Fiscal Year	(85,073)
4 th Fiscal Year	61,191
5 th Fiscal Year	(802)
Thereafter	0
Total	\$ (194,830)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2664: Applegate Valley Rural Fire Protection District 9

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00434938%
Employer's proportionate share at MD	0.00491170%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (98,588)
Employer's proportionate share of system NPL/(A) at MD	\$ 282,003
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 680,605
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (53,913)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 277,586
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 2,194
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,756
Employer's Total Pension Expense/(Income)	\$ 282,536

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,207	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 59,114
Changes in proportionate share	\$ 9,655	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,366	\$ 0
Total (prior to post-MD contributions)	\$ 35,228	\$ 59,114
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (23,886)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (19,799)
2 nd Fiscal Year	(19,799)
3 rd Fiscal Year	(19,799)
4 th Fiscal Year	33,028
5 th Fiscal Year	2,483
Thereafter	0
Total	\$ (23,886)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2665: N NE Community Mental Health Center

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00150688%
Employer's proportionate share at MD	0.00146695%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (34,157)
Employer's proportionate share of system NPL/(A) at MD	\$ 84,224
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 203,272
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (16,102)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 82,905
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (156)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (5,535)
Employer's Total Pension Expense/(Income)	\$ 77,214

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,542	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,655
Changes in proportionate share	\$ 0	\$ 685
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 22,371
Total (prior to post-MD contributions)	\$ 4,542	\$ 40,711
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (36,169)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,083)
2 nd Fiscal Year	(13,083)
3 rd Fiscal Year	(13,083)
4 th Fiscal Year	3,950
5 th Fiscal Year	(871)
Thereafter	0
Total	\$ (36,169)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2666: Central City Concern

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2667: Mental Health Services West Inc

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2668: Southeast Mental Health Network Inc

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2669: Roseburg Urban Sanitary Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01090903%
Employer's proportionate share at MD	0.01182989%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (247,277)
Employer's proportionate share of system NPL/(A) at MD	\$ 679,209
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,639,245
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (129,850)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 668,569
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 3,593
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (14,640)
Employer's Total Pension Expense/(Income)	\$ 657,522

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 36,626	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 142,378
Changes in proportionate share	\$ 15,811	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 60,606
Total (prior to post-MD contributions)	\$ 52,437	\$ 202,984
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (150,547)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (70,656)
2 nd Fiscal Year	(70,656)
3 rd Fiscal Year	(70,656)
4 th Fiscal Year	60,603
5 th Fiscal Year	819
Thereafter	0
Total	\$ (150,547)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2670: Mt Hood Community Mental Health Ctr

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00318192%
Employer's proportionate share at MD	0.00318385%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (72,125)
Employer's proportionate share of system NPL/(A) at MD	\$ 182,800
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 441,180
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (34,947)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 179,936
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 7
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (11,869)
Employer's Total Pension Expense/(Income)	\$ 168,074

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,857	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 38,319
Changes in proportionate share	\$ 33	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 48,024
Total (prior to post-MD contributions)	\$ 9,890	\$ 86,343
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (76,453)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (27,905)
2 nd Fiscal Year	(27,905)
3 rd Fiscal Year	(27,905)
4 th Fiscal Year	9,009
5 th Fiscal Year	(1,747)
Thereafter	0
Total	\$ (76,453)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2671: Columbia 911 Communications District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01562757%
Employer's proportionate share at MD	0.01722209%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (354,232)
Employer's proportionate share of system NPL/(A) at MD	\$ 988,800
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,386,431
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (189,037)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 973,310
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 6,222
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (7,715)
Employer's Total Pension Expense/(Income)	\$ 971,817

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 53,321	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 207,275
Changes in proportionate share	\$ 27,377	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 776	\$ 34,894
Total (prior to post-MD contributions)	\$ 81,474	\$ 242,169
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (160,695)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (88,272)
2 nd Fiscal Year	(88,272)
3 rd Fiscal Year	(88,272)
4 th Fiscal Year	99,956
5 th Fiscal Year	4,166
Thereafter	0
Total	\$ (160,695)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2672: Rockwood Water PUD

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02208516%
Employer's proportionate share at MD	0.01971713%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (500,608)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,132,051
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,732,164
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (216,423)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,114,318
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (9,240)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (34,273)
Employer's Total Pension Expense/(Income)	\$ 1,070,805

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 61,046	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 237,304
Changes in proportionate share	\$ 0	\$ 40,658
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 138,548
Total (prior to post-MD contributions)	\$ 61,046	\$ 416,510
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (355,464)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (142,865)
2 nd Fiscal Year	(142,865)
3 rd Fiscal Year	(142,865)
4 th Fiscal Year	78,862
5 th Fiscal Year	(5,732)
Thereafter	0
Total	\$ (355,464)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2673: Port Orford Library

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00009866%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,236)
Employer's proportionate share of system NPL/(A) at MD	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 0
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (385)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (160)
Employer's Total Pension Expense/(Income)	\$ (545)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 1,694
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13	\$ 585
Total (prior to post-MD contributions)	\$ 13	\$ 2,279
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,266)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (545)
2 nd Fiscal Year	(545)
3 rd Fiscal Year	(545)
4 th Fiscal Year	(478)
5 th Fiscal Year	(153)
Thereafter	0
Total	\$ (2,266)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2674: Nestucca Rural Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00178768%
Employer's proportionate share at MD	0.00274205%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (40,522)
Employer's proportionate share of system NPL/(A) at MD	\$ 157,434
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 379,960
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (30,098)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 154,968
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 3,724
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,558)
Employer's Total Pension Expense/(Income)	\$ 156,134

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,490	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 33,002
Changes in proportionate share	\$ 16,386	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 11,091
Total (prior to post-MD contributions)	\$ 24,876	\$ 44,093
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,217)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (12,651)
2 nd Fiscal Year	(12,651)
3 rd Fiscal Year	(12,651)
4 th Fiscal Year	17,412
5 th Fiscal Year	1,323
Thereafter	0
Total	\$ (19,217)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2675: Salmon Harbor-Douglas County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00140015%
Employer's proportionate share at MD	0.00224173%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (31,737)
Employer's proportionate share of system NPL/(A) at MD	\$ 128,708
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 310,632
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (24,606)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 126,692
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 3,284
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,025
Employer's Total Pension Expense/(Income)	\$ 131,001

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,941	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 26,980
Changes in proportionate share	\$ 14,449	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,841	\$ 1,406
Total (prior to post-MD contributions)	\$ 26,231	\$ 28,386
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,155)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,987)
2 nd Fiscal Year	(6,987)
3 rd Fiscal Year	(6,987)
4 th Fiscal Year	16,991
5 th Fiscal Year	1,814
Thereafter	0
Total	\$ (2,155)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2676: Woodburn Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01978177%
Employer's proportionate share at MD	0.02204297%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (448,396)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,265,589
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,054,451
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (241,952)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,245,764
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 8,823
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,774
Employer's Total Pension Expense/(Income)	\$ 1,270,361

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 68,247	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 265,296
Changes in proportionate share	\$ 38,823	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 58,113	\$ 1,619
Total (prior to post-MD contributions)	\$ 165,183	\$ 266,915
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (101,732)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (86,474)
2 nd Fiscal Year	(86,474)
3 rd Fiscal Year	(86,474)
4 th Fiscal Year	148,102
5 th Fiscal Year	9,588
Thereafter	0
Total	\$ (101,732)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2677: Portland Private Industry Council Inc

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2678: Central Oregon Regional Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00149465%
Employer's proportionate share at MD	0.00373127%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (33,879)
Employer's proportionate share of system NPL/(A) at MD	\$ 214,229
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 517,035
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (40,956)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 210,874
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 8,727
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,179
Employer's Total Pension Expense/(Income)	\$ 223,780

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,552	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 44,907
Changes in proportionate share	\$ 38,401	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,292	\$ 0
Total (prior to post-MD contributions)	\$ 65,245	\$ 44,907
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 20,338

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,895)
2 nd Fiscal Year	(5,895)
3 rd Fiscal Year	(5,895)
4 th Fiscal Year	33,358
5 th Fiscal Year	4,666
Thereafter	0
Total	\$ 20,338

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2679: Columbia River Public Utility District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.04416361%
Employer's proportionate share at MD	0.04182593%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,001,063)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,401,420
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 5,795,737
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (459,098)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,363,802
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (9,122)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (25,106)
Employer's Total Pension Expense/(Income)	\$ 2,329,574

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 129,497	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 503,392
Changes in proportionate share	\$ 0	\$ 40,135
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 105,546
Total (prior to post-MD contributions)	\$ 129,497	\$ 649,073
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (519,576)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (244,982)
2 nd Fiscal Year	(244,982)
3 rd Fiscal Year	(244,982)
4 th Fiscal Year	214,828
5 th Fiscal Year	543
Thereafter	0
Total	\$ (519,576)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2681: Cloverdale Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00133248%
Employer's proportionate share at MD	0.00215576%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (30,204)
Employer's proportionate share of system NPL/(A) at MD	\$ 123,772
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 298,719
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (23,662)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 121,833
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 3,213
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,136
Employer's Total Pension Expense/(Income)	\$ 128,182

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,674	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,945
Changes in proportionate share	\$ 14,135	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,311	\$ 0
Total (prior to post-MD contributions)	\$ 32,120	\$ 25,945
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,175

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,514)
2 nd Fiscal Year	(4,514)
3 rd Fiscal Year	(4,514)
4 th Fiscal Year	17,815
5 th Fiscal Year	1,901
Thereafter	0
Total	\$ 6,175

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2684: Parkdale Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00182065%
Employer's proportionate share at MD	0.00185100%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (41,269)
Employer's proportionate share of system NPL/(A) at MD	\$ 106,274
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 256,489
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (20,317)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 104,610
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 118
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (99)
Employer's Total Pension Expense/(Income)	\$ 104,629

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,731	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,278
Changes in proportionate share	\$ 521	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,808	\$ 2,647
Total (prior to post-MD contributions)	\$ 8,060	\$ 24,925
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,865)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,308)
2 nd Fiscal Year	(9,308)
3 rd Fiscal Year	(9,308)
4 th Fiscal Year	10,732
5 th Fiscal Year	327
Thereafter	0
Total	\$ (16,865)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2685: Oregon Community College Association

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00024374%
Employer's proportionate share at MD	0.00026216%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (5,525)
Employer's proportionate share of system NPL/(A) at MD	\$ 15,052
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 36,327
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,878)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 14,816
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 72
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,587
Employer's Total Pension Expense/(Income)	\$ 21,475

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 812	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,155
Changes in proportionate share	\$ 316	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 26,974	\$ 0
Total (prior to post-MD contributions)	\$ 28,102	\$ 3,155
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 24,947

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,338
2 nd Fiscal Year	5,338
3 rd Fiscal Year	5,338
4 th Fiscal Year	7,200
5 th Fiscal Year	1,733
Thereafter	0
Total	\$ 24,947

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2686: Weston Cemetery

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00036730%
Employer's proportionate share at MD	0.00034276%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (8,326)
Employer's proportionate share of system NPL/(A) at MD	\$ 19,679
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 47,496
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (3,762)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 19,371
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (96)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (727)
Employer's Total Pension Expense/(Income)	\$ 18,548

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,061	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,125
Changes in proportionate share	\$ 0	\$ 421
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,876
Total (prior to post-MD contributions)	\$ 1,061	\$ 7,422
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,361)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,550)
2 nd Fiscal Year	(2,550)
3 rd Fiscal Year	(2,550)
4 th Fiscal Year	1,359
5 th Fiscal Year	(70)
Thereafter	0
Total	\$ (6,361)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2687: Columbia Drainage Vector Control District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00199791%
Employer's proportionate share at MD	0.00251674%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (45,287)
Employer's proportionate share of system NPL/(A) at MD	\$ 144,498
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 348,740
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (27,625)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 142,234
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 2,025
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,870
Employer's Total Pension Expense/(Income)	\$ 148,129

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,792	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,290
Changes in proportionate share	\$ 8,908	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,647	\$ 873
Total (prior to post-MD contributions)	\$ 31,347	\$ 31,163
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 184

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,786)
2 nd Fiscal Year	(6,786)
3 rd Fiscal Year	(6,786)
4 th Fiscal Year	19,104
5 th Fiscal Year	1,439
Thereafter	0
Total	\$ 184

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2688: Polk County Fire District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01469463%
Employer's proportionate share at MD	0.01411661%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (333,085)
Employer's proportionate share of system NPL/(A) at MD	\$ 810,500
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,956,111
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (154,950)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 797,804
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (2,256)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (12,681)
Employer's Total Pension Expense/(Income)	\$ 782,867

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 43,706	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 169,899
Changes in proportionate share	\$ 0	\$ 9,924
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 50,843
Total (prior to post-MD contributions)	\$ 43,706	\$ 230,666
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (186,960)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (86,068)
2 nd Fiscal Year	(86,068)
3 rd Fiscal Year	(86,068)
4 th Fiscal Year	70,767
5 th Fiscal Year	478
Thereafter	0
Total	\$ (186,960)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2689: Redmond Area Park & Recreation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00390988%
Employer's proportionate share at MD	0.00319616%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (88,626)
Employer's proportionate share of system NPL/(A) at MD	\$ 183,506
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 442,886
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (35,082)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 180,632
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (2,785)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,310)
Employer's Total Pension Expense/(Income)	\$ 176,537

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,896	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 38,467
Changes in proportionate share	\$ 0	\$ 12,254
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,094	\$ 5,614
Total (prior to post-MD contributions)	\$ 10,990	\$ 56,335
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (45,345)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (20,200)
2 nd Fiscal Year	(20,200)
3 rd Fiscal Year	(20,200)
4 th Fiscal Year	15,371
5 th Fiscal Year	(116)
Thereafter	0
Total	\$ (45,345)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2692: Siuslaw Public Library

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00474941%
Employer's proportionate share at MD	0.00381818%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (107,656)
Employer's proportionate share of system NPL/(A) at MD	\$ 219,219
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 529,078
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (41,910)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 215,785
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (3,634)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,797)
Employer's Total Pension Expense/(Income)	\$ 210,354

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,821	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 45,953
Changes in proportionate share	\$ 0	\$ 15,989
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 6,713
Total (prior to post-MD contributions)	\$ 11,821	\$ 68,655
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (56,834)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (24,670)
2 nd Fiscal Year	(24,670)
3 rd Fiscal Year	(24,670)
4 th Fiscal Year	17,676
5 th Fiscal Year	(499)
Thereafter	0
Total	\$ (56,834)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2694: Philomath Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00640733%
Employer's proportionate share at MD	0.00597939%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (145,236)
Employer's proportionate share of system NPL/(A) at MD	\$ 343,304
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 828,552
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (65,632)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 337,927
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,670)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,115)
Employer's Total Pension Expense/(Income)	\$ 335,142

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,513	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 71,964
Changes in proportionate share	\$ 0	\$ 7,347
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,650
Total (prior to post-MD contributions)	\$ 18,513	\$ 83,961
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (65,448)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (32,914)
2 nd Fiscal Year	(32,914)
3 rd Fiscal Year	(32,914)
4 th Fiscal Year	32,596
5 th Fiscal Year	698
Thereafter	0
Total	\$ (65,448)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2695: Washington County Consolidated Communications Agency

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.09330689%
Employer's proportionate share at MD	0.09080452%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,115,001)
Employer's proportionate share of system NPL/(A) at MD	\$ 5,213,506
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 12,582,604
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (996,707)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 5,131,839
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (9,764)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (53,627)
Employer's Total Pension Expense/(Income)	\$ 5,068,448

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 281,139	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,092,869
Changes in proportionate share	\$ 0	\$ 42,964
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 222,891
Total (prior to post-MD contributions)	\$ 281,139	\$ 1,358,724
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,077,585)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (520,941)
2 nd Fiscal Year	(520,941)
3 rd Fiscal Year	(520,941)
4 th Fiscal Year	478,503
5 th Fiscal Year	6,734
Thereafter	0
Total	\$ (1,077,585)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2696: Stayton Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00767191%
Employer's proportionate share at MD	0.00798419%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (173,900)
Employer's proportionate share of system NPL/(A) at MD	\$ 458,409
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,106,353
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (87,638)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 451,228
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,219
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 257
Employer's Total Pension Expense/(Income)	\$ 452,704

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,720	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 96,093
Changes in proportionate share	\$ 5,362	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,092	\$ 7,536
Total (prior to post-MD contributions)	\$ 37,174	\$ 103,629
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (66,455)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (38,755)
2 nd Fiscal Year	(38,755)
3 rd Fiscal Year	(38,755)
4 th Fiscal Year	47,761
5 th Fiscal Year	2,049
Thereafter	0
Total	\$ (66,455)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2697: Oregon Museum Park

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2698: Halsey Shedd Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00046886%
Employer's proportionate share at MD	0.00047977%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (10,628)
Employer's proportionate share of system NPL/(A) at MD	\$ 27,546
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 66,481
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (5,266)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 27,114
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 43
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 252
Employer's Total Pension Expense/(Income)	\$ 27,409

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,485	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,774
Changes in proportionate share	\$ 187	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 935	\$ 0
Total (prior to post-MD contributions)	\$ 2,607	\$ 5,774
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,167)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,122)
2 nd Fiscal Year	(2,122)
3 rd Fiscal Year	(2,122)
4 th Fiscal Year	3,037
5 th Fiscal Year	164
Thereafter	0
Total	\$ (3,167)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2699: Chetco Library Board

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00357512%
Employer's proportionate share at MD	0.00311493%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (81,038)
Employer's proportionate share of system NPL/(A) at MD	\$ 178,843
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 431,630
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (34,191)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 176,041
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,796)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (4,583)
Employer's Total Pension Expense/(Income)	\$ 169,662

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,644	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 37,489
Changes in proportionate share	\$ 0	\$ 7,901
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 18,481
Total (prior to post-MD contributions)	\$ 9,644	\$ 63,871
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (54,227)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (22,075)
2 nd Fiscal Year	(22,075)
3 rd Fiscal Year	(22,075)
4 th Fiscal Year	12,828
5 th Fiscal Year	(831)
Thereafter	0
Total	\$ (54,227)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2700: Lowell Rural Fire Protection District

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	460
Employer's Total Pension Expense/(Income)	\$	460

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,024	\$ 0
Total (prior to post-MD contributions)	\$ 2,024	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,024

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 460
2 nd Fiscal Year	460
3 rd Fiscal Year	460
4 th Fiscal Year	460
5 th Fiscal Year	184
Thereafter	0
Total	\$ 2,024

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2701: Sisters-Camp Sherman Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01882597%
Employer's proportionate share at MD	0.01645205%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (426,731)
Employer's proportionate share of system NPL/(A) at MD	\$ 944,588
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,279,728
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (180,584)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 929,791
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (9,263)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (14,250)
Employer's Total Pension Expense/(Income)	\$ 906,278

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 50,937	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 198,007
Changes in proportionate share	\$ 0	\$ 40,758
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 59,775
Total (prior to post-MD contributions)	\$ 50,937	\$ 298,540
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (247,603)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (106,412)
2 nd Fiscal Year	(106,412)
3 rd Fiscal Year	(106,412)
4 th Fiscal Year	74,945
5 th Fiscal Year	(3,311)
Thereafter	0
Total	\$ (247,603)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2702: Banks Fire District 13

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00206788%
Employer's proportionate share at MD	0.00205766%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (46,873)
Employer's proportionate share of system NPL/(A) at MD	\$ 118,140
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 285,126
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (22,586)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 116,289
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (40)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 709
Employer's Total Pension Expense/(Income)	\$ 116,958

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,371	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,765
Changes in proportionate share	\$ 0	\$ 175
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,090	\$ 790
Total (prior to post-MD contributions)	\$ 10,461	\$ 25,730
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,269)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,699)
2 nd Fiscal Year	(9,699)
3 rd Fiscal Year	(9,699)
4 th Fiscal Year	12,890
5 th Fiscal Year	938
Thereafter	0
Total	\$ (15,269)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2703: Westport Sewer District

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2704: Clatsop County 4-H District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00255969%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (58,021)
Employer's proportionate share of system NPL/(A) at MD	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 0
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (9,988)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (4,009)
Employer's Total Pension Expense/(Income)	\$ (13,997)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 43,948
Differences between employer contributions and employer's proportionate share of system contributions	\$ 183	\$ 14,579
Total (prior to post-MD contributions)	\$ 183	\$ 58,527
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (58,344)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,997)
2 nd Fiscal Year	(13,997)
3 rd Fiscal Year	(13,997)
4 th Fiscal Year	(12,376)
5 th Fiscal Year	(3,977)
Thereafter	0
Total	\$ (58,344)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2705: Lebanon Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.04357164%
Employer's proportionate share at MD	0.04615875%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (987,645)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,650,187
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,396,127
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (506,657)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,608,673
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 10,095
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (5,687)
Employer's Total Pension Expense/(Income)	\$ 2,613,081

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 142,911	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 555,539
Changes in proportionate share	\$ 44,419	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,742	\$ 60,153
Total (prior to post-MD contributions)	\$ 216,072	\$ 615,692
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (399,620)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (228,179)
2 nd Fiscal Year	(228,179)
3 rd Fiscal Year	(228,179)
4 th Fiscal Year	273,355
5 th Fiscal Year	11,562
Thereafter	0
Total	\$ (399,620)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2706: Stanfield Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00113826%
Employer's proportionate share at MD	0.00109304%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (25,801)
Employer's proportionate share of system NPL/(A) at MD	\$ 62,756
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 151,460
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (11,998)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 61,773
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (176)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,229)
Employer's Total Pension Expense/(Income)	\$ 60,368

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,384	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,155
Changes in proportionate share	\$ 0	\$ 777
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,739	\$ 9,980
Total (prior to post-MD contributions)	\$ 7,123	\$ 23,912
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,789)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,913)
2 nd Fiscal Year	(6,913)
3 rd Fiscal Year	(6,913)
4 th Fiscal Year	4,622
5 th Fiscal Year	(673)
Thereafter	0
Total	\$ (16,789)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2707: Clatskanie Library

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00110607%
Employer's proportionate share at MD	0.00118119%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (25,071)
Employer's proportionate share of system NPL/(A) at MD	\$ 67,818
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 163,675
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (12,965)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 66,755
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 293
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (989)
Employer's Total Pension Expense/(Income)	\$ 66,059

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,657	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,216
Changes in proportionate share	\$ 1,290	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,110
Total (prior to post-MD contributions)	\$ 4,947	\$ 18,326
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,379)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,648)
2 nd Fiscal Year	(6,648)
3 rd Fiscal Year	(6,648)
4 th Fiscal Year	6,387
5 th Fiscal Year	177
Thereafter	0
Total	\$ (13,379)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2708: Milton-Freewater Cemetery District 3

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00093717%
Employer's proportionate share at MD	0.00092029%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (21,243)
Employer's proportionate share of system NPL/(A) at MD	\$ 52,838
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 127,523
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (10,101)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 52,010
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (66)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,459)
Employer's Total Pension Expense/(Income)	\$ 48,485

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,849	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,076
Changes in proportionate share	\$ 0	\$ 289
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 13,985
Total (prior to post-MD contributions)	\$ 2,849	\$ 25,350
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (22,501)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,162)
2 nd Fiscal Year	(8,162)
3 rd Fiscal Year	(8,162)
4 th Fiscal Year	2,519
5 th Fiscal Year	(533)
Thereafter	0
Total	\$ (22,501)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2709: Scappoose Public Library

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00109613%
Employer's proportionate share at MD	0.00112059%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (24,846)
Employer's proportionate share of system NPL/(A) at MD	\$ 64,338
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 155,278
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (12,300)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 63,330
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 96
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,167)
Employer's Total Pension Expense/(Income)	\$ 60,259

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,469	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,487
Changes in proportionate share	\$ 420	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 13,263
Total (prior to post-MD contributions)	\$ 3,889	\$ 26,750
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (22,861)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,717)
2 nd Fiscal Year	(8,717)
3 rd Fiscal Year	(8,717)
4 th Fiscal Year	3,873
5 th Fiscal Year	(581)
Thereafter	0
Total	\$ (22,861)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2710: Klamath County Emergency Communications District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00950377%
Employer's proportionate share at MD	0.00874915%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (215,423)
Employer's proportionate share of system NPL/(A) at MD	\$ 502,329
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,212,353
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (96,034)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 494,460
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (2,945)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (5,329)
Employer's Total Pension Expense/(Income)	\$ 486,186

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,088	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 105,300
Changes in proportionate share	\$ 0	\$ 12,956
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 22,329
Total (prior to post-MD contributions)	\$ 27,088	\$ 140,585
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (113,497)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (52,360)
2 nd Fiscal Year	(52,360)
3 rd Fiscal Year	(52,360)
4 th Fiscal Year	43,870
5 th Fiscal Year	(287)
Thereafter	0
Total	\$ (113,497)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2712: Jefferson County EMS

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00452036%
Employer's proportionate share at MD	0.00360917%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (102,464)
Employer's proportionate share of system NPL/(A) at MD	\$ 207,219
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 500,116
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (39,616)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 203,973
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (3,556)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,230
Employer's Total Pension Expense/(Income)	\$ 202,647

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,174	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 43,438
Changes in proportionate share	\$ 0	\$ 15,644
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,380	\$ 0
Total (prior to post-MD contributions)	\$ 20,554	\$ 59,082
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (38,528)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (19,512)
2 nd Fiscal Year	(19,512)
3 rd Fiscal Year	(19,512)
4 th Fiscal Year	19,736
5 th Fiscal Year	273
Thereafter	0
Total	\$ (38,528)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2713: Port of Tillamook Bay

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01004544%
Employer's proportionate share at MD	0.00715800%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (227,701)
Employer's proportionate share of system NPL/(A) at MD	\$ 410,974
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 991,870
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (78,569)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 404,536
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (11,267)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (8,824)
Employer's Total Pension Expense/(Income)	\$ 384,445

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,162	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 86,149
Changes in proportionate share	\$ 0	\$ 49,575
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 34,466
Total (prior to post-MD contributions)	\$ 22,162	\$ 170,190
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (148,028)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (56,159)
2 nd Fiscal Year	(56,159)
3 rd Fiscal Year	(56,159)
4 th Fiscal Year	24,291
5 th Fiscal Year	(3,842)
Thereafter	0
Total	\$ (148,028)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2714: Winchester Bay Sanitary District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00157132%
Employer's proportionate share at MD	0.00138076%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (35,617)
Employer's proportionate share of system NPL/(A) at MD	\$ 79,276
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 191,329
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (15,156)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 78,034
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (744)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 861
Employer's Total Pension Expense/(Income)	\$ 78,151

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,275	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,618
Changes in proportionate share	\$ 0	\$ 3,272
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,313	\$ 0
Total (prior to post-MD contributions)	\$ 7,588	\$ 19,890
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,302)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,840)
2 nd Fiscal Year	(6,840)
3 rd Fiscal Year	(6,840)
4 th Fiscal Year	8,021
5 th Fiscal Year	199
Thereafter	0
Total	\$ (12,302)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2715: Jackson County Fire District 3

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.06111810%
Employer's proportionate share at MD	0.07988363%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,385,373)
Employer's proportionate share of system NPL/(A) at MD	\$ 4,586,488
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 11,069,317
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (876,835)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 4,514,642
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 73,225
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (44,238)
Employer's Total Pension Expense/(Income)	\$ 4,543,629

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 247,327	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 961,432
Changes in proportionate share	\$ 322,188	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,986	\$ 223,962
Total (prior to post-MD contributions)	\$ 593,501	\$ 1,185,394
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (591,893)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (373,534)
2 nd Fiscal Year	(373,534)
3 rd Fiscal Year	(373,534)
4 th Fiscal Year	497,295
5 th Fiscal Year	31,414
Thereafter	0
Total	\$ (591,893)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2716: Neskowin Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00285313%
Employer's proportionate share at MD	0.00265422%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (64,672)
Employer's proportionate share of system NPL/(A) at MD	\$ 152,391
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 367,790
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (29,134)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 150,004
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (776)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,853)
Employer's Total Pension Expense/(Income)	\$ 146,375

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,218	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 31,945
Changes in proportionate share	\$ 0	\$ 3,415
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 11,545
Total (prior to post-MD contributions)	\$ 8,218	\$ 46,905
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (38,687)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (17,003)
2 nd Fiscal Year	(17,003)
3 rd Fiscal Year	(17,003)
4 th Fiscal Year	12,524
5 th Fiscal Year	(201)
Thereafter	0
Total	\$ (38,687)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2717: Ice Fountain Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00190113%
Employer's proportionate share at MD	0.00164778%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (43,093)
Employer's proportionate share of system NPL/(A) at MD	\$ 94,607
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 228,330
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (18,087)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 93,125
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (989)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 165
Employer's Total Pension Expense/(Income)	\$ 92,301

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,102	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,832
Changes in proportionate share	\$ 0	\$ 4,349
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,452	\$ 1,414
Total (prior to post-MD contributions)	\$ 7,554	\$ 25,595
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,041)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,127)
2 nd Fiscal Year	(9,127)
3 rd Fiscal Year	(9,127)
4 th Fiscal Year	9,045
5 th Fiscal Year	295
Thereafter	0
Total	\$ (18,041)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2718: Curry Library

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2719: Human Solutions, Inc

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2720: Tri-Met

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2721: Klamath Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00667091%
Employer's proportionate share at MD	0.00667965%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (151,210)
Employer's proportionate share of system NPL/(A) at MD	\$ 383,510
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 925,586
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (73,319)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 377,502
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 34
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (11,113)
Employer's Total Pension Expense/(Income)	\$ 366,423

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,681	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 80,392
Changes in proportionate share	\$ 150	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 46,204
Total (prior to post-MD contributions)	\$ 20,831	\$ 126,596
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (105,765)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (44,737)
2 nd Fiscal Year	(44,737)
3 rd Fiscal Year	(44,737)
4 th Fiscal Year	29,649
5 th Fiscal Year	(1,204)
Thereafter	0
Total	\$ (105,765)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2722: Tillamook 9-1-1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00016870%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (3,824)
Employer's proportionate share of system NPL/(A) at MD	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 0
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (658)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,755
Employer's Total Pension Expense/(Income)	\$ 8,097

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 2,897
Differences between employer contributions and employer's proportionate share of system contributions	\$ 35,123	\$ 0
Total (prior to post-MD contributions)	\$ 35,123	\$ 2,897
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 32,226

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,097
2 nd Fiscal Year	8,097
3 rd Fiscal Year	8,097
4 th Fiscal Year	6,397
5 th Fiscal Year	1,538
Thereafter	0
Total	\$ 32,226

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2723: Oregon Coastal Zone Management Association

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	822
Employer's Total Pension Expense/(Income)	\$	822

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,226	\$ 0
Total (prior to post-MD contributions)	\$ 3,226	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,226

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 822
2 nd Fiscal Year	822
3 rd Fiscal Year	822
4 th Fiscal Year	626
5 th Fiscal Year	134
Thereafter	0
Total	\$ 3,226

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2724: Nehalem Bay Wastewater Agency

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00197436%
Employer's proportionate share at MD	0.00205211%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (44,753)
Employer's proportionate share of system NPL/(A) at MD	\$ 117,821
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 284,357
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (22,525)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 115,975
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 304
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,453
Employer's Total Pension Expense/(Income)	\$ 120,732

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,354	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,698
Changes in proportionate share	\$ 1,335	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,736	\$ 0
Total (prior to post-MD contributions)	\$ 25,425	\$ 24,698
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 727

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,583)
2 nd Fiscal Year	(5,583)
3 rd Fiscal Year	(5,583)
4 th Fiscal Year	15,927
5 th Fiscal Year	1,550
Thereafter	0
Total	\$ 727

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2725: West Valley Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00447985%
Employer's proportionate share at MD	0.00539030%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (101,545)
Employer's proportionate share of system NPL/(A) at MD	\$ 309,482
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 746,923
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (59,166)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 304,634
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 3,553
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (5,574)
Employer's Total Pension Expense/(Income)	\$ 302,613

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,689	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 64,874
Changes in proportionate share	\$ 15,632	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 457	\$ 25,086
Total (prior to post-MD contributions)	\$ 32,778	\$ 89,960
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (57,182)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (29,182)
2 nd Fiscal Year	(29,182)
3 rd Fiscal Year	(29,182)
4 th Fiscal Year	29,708
5 th Fiscal Year	655
Thereafter	0
Total	\$ (57,182)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2726: Yamhill Communications Agency

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01675015%
Employer's proportionate share at MD	0.01451586%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (379,678)
Employer's proportionate share of system NPL/(A) at MD	\$ 833,422
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,011,434
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (159,332)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 820,367
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (8,718)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (19,144)
Employer's Total Pension Expense/(Income)	\$ 792,505

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 44,942	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 174,704
Changes in proportionate share	\$ 0	\$ 38,361
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 77,735
Total (prior to post-MD contributions)	\$ 44,942	\$ 290,800
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (245,858)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (101,005)
2 nd Fiscal Year	(101,005)
3 rd Fiscal Year	(101,005)
4 th Fiscal Year	60,968
5 th Fiscal Year	(3,810)
Thereafter	0
Total	\$ (245,858)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2728: Baker County Library District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00570098%
Employer's proportionate share at MD	0.00597198%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (129,225)
Employer's proportionate share of system NPL/(A) at MD	\$ 342,879
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 827,526
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (65,551)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 337,508
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,057
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (4,649)
Employer's Total Pension Expense/(Income)	\$ 333,916

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,490	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 71,875
Changes in proportionate share	\$ 4,653	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 19,674
Total (prior to post-MD contributions)	\$ 23,143	\$ 91,549
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (68,406)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (33,684)
2 nd Fiscal Year	(33,684)
3 rd Fiscal Year	(33,684)
4 th Fiscal Year	32,008
5 th Fiscal Year	637
Thereafter	0
Total	\$ (68,406)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2729: Douglas County Fire District 2

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.13941515%
Employer's proportionate share at MD	0.13494030%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (3,160,144)
Employer's proportionate share of system NPL/(A) at MD	\$ 7,747,545
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 18,698,412
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,481,159)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 7,626,183
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (17,461)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (214,713)
Employer's Total Pension Expense/(Income)	\$ 7,394,009

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 417,787	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,624,061
Changes in proportionate share	\$ 0	\$ 76,830
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 873,203
Total (prior to post-MD contributions)	\$ 417,787	\$ 2,574,094
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,156,307)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (912,117)
2 nd Fiscal Year	(912,117)
3 rd Fiscal Year	(912,117)
4 th Fiscal Year	599,170
5 th Fiscal Year	(19,125)
Thereafter	0
Total	\$ (2,156,307)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2731: Canby Utility Board

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02230393%
Employer's proportionate share at MD	0.02530615%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (505,566)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,452,943
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,506,623
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (277,770)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,430,183
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 11,715
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (18,661)
Employer's Total Pension Expense/(Income)	\$ 1,423,237

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 78,350	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 304,570
Changes in proportionate share	\$ 51,545	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 79,964
Total (prior to post-MD contributions)	\$ 129,895	\$ 384,534
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (254,639)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (134,460)
2 nd Fiscal Year	(134,460)
3 rd Fiscal Year	(134,460)
4 th Fiscal Year	143,324
5 th Fiscal Year	5,417
Thereafter	0
Total	\$ (254,639)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2732: Umatilla County Special Library District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00107014%
Employer's proportionate share at MD	0.00095880%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (24,257)
Employer's proportionate share of system NPL/(A) at MD	\$ 55,049
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 132,859
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (10,524)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 54,187
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (434)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,208)
Employer's Total Pension Expense/(Income)	\$ 51,545

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,969	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,540
Changes in proportionate share	\$ 0	\$ 1,912
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 8,929
Total (prior to post-MD contributions)	\$ 2,969	\$ 22,381
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,412)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,473)
2 nd Fiscal Year	(7,473)
3 rd Fiscal Year	(7,473)
4 th Fiscal Year	3,405
5 th Fiscal Year	(397)
Thereafter	0
Total	\$ (19,412)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2733: Wiard Memorial Park District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00220927%
Employer's proportionate share at MD	0.00234046%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (50,078)
Employer's proportionate share of system NPL/(A) at MD	\$ 134,377
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 324,313
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (25,690)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 132,272
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 512
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (8,510)
Employer's Total Pension Expense/(Income)	\$ 124,274

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,246	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 28,168
Changes in proportionate share	\$ 2,252	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 34,533
Total (prior to post-MD contributions)	\$ 9,498	\$ 62,701
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (53,203)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (19,791)
2 nd Fiscal Year	(19,791)
3 rd Fiscal Year	(19,791)
4 th Fiscal Year	7,257
5 th Fiscal Year	(1,086)
Thereafter	0
Total	\$ (53,203)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2734: Seal Rock Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00393209%
Employer's proportionate share at MD	0.00454273%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (89,129)
Employer's proportionate share of system NPL/(A) at MD	\$ 260,819
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 629,477
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (49,863)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 256,733
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 2,383
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (7,919)
Employer's Total Pension Expense/(Income)	\$ 251,197

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,065	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 54,674
Changes in proportionate share	\$ 10,484	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 32,748
Total (prior to post-MD contributions)	\$ 24,549	\$ 87,422
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (62,873)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (28,426)
2 nd Fiscal Year	(28,426)
3 rd Fiscal Year	(28,426)
4 th Fiscal Year	22,295
5 th Fiscal Year	111
Thereafter	0
Total	\$ (62,873)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2736: Wasco 9-1-1

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2737: Portland Energy Conservation Inc

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00048314%
Employer's proportionate share at MD	0.00058436%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (10,951)
Employer's proportionate share of system NPL/(A) at MD	\$ 33,551
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 80,974
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (6,414)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 33,025
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 395
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,012)
Employer's Total Pension Expense/(Income)	\$ 31,408

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,809	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,033
Changes in proportionate share	\$ 1,738	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 8,216
Total (prior to post-MD contributions)	\$ 3,547	\$ 15,249
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,702)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,561)
2 nd Fiscal Year	(4,561)
3 rd Fiscal Year	(4,561)
4 th Fiscal Year	2,144
5 th Fiscal Year	(162)
Thereafter	0
Total	\$ (11,702)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2739: Scappoose Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02093186%
Employer's proportionate share at MD	0.02440018%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (474,466)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,400,927
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,381,085
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (267,826)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,378,982
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 13,534
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,415
Employer's Total Pension Expense/(Income)	\$ 1,396,931

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 75,545	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 293,666
Changes in proportionate share	\$ 59,548	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,107	\$ 22,261
Total (prior to post-MD contributions)	\$ 169,200	\$ 315,927
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (146,727)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (105,000)
2 nd Fiscal Year	(105,000)
3 rd Fiscal Year	(105,000)
4 th Fiscal Year	158,018
5 th Fiscal Year	10,255
Thereafter	0
Total	\$ (146,727)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2740: Neskowin Regional Sanitary Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00073162%
Employer's proportionate share at MD	0.00068445%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (16,584)
Employer's proportionate share of system NPL/(A) at MD	\$ 39,297
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 94,843
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (7,513)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 38,682
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (184)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (473)
Employer's Total Pension Expense/(Income)	\$ 38,025

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,119	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,238
Changes in proportionate share	\$ 0	\$ 810
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,937
Total (prior to post-MD contributions)	\$ 2,119	\$ 10,985
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,866)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,106)
2 nd Fiscal Year	(4,106)
3 rd Fiscal Year	(4,106)
4 th Fiscal Year	3,452
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,866)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2741: Port of Garibaldi

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00273670%
Employer's proportionate share at MD	0.00337399%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (62,033)
Employer's proportionate share of system NPL/(A) at MD	\$ 193,716
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 467,527
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (37,034)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 190,682
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,487
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (4,285)
Employer's Total Pension Expense/(Income)	\$ 188,884

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,446	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 40,607
Changes in proportionate share	\$ 10,941	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 18,189
Total (prior to post-MD contributions)	\$ 21,387	\$ 58,796
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (37,409)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (18,799)
2 nd Fiscal Year	(18,799)
3 rd Fiscal Year	(18,799)
4 th Fiscal Year	18,427
5 th Fiscal Year	561
Thereafter	0
Total	\$ (37,409)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2742: Amity Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00125963%
Employer's proportionate share at MD	0.00132228%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (28,552)
Employer's proportionate share of system NPL/(A) at MD	\$ 75,918
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 183,226
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (14,514)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 74,729
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 244
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 215
Employer's Total Pension Expense/(Income)	\$ 75,188

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,094	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,914
Changes in proportionate share	\$ 1,076	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,731	\$ 1,172
Total (prior to post-MD contributions)	\$ 6,901	\$ 17,086
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,185)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,204)
2 nd Fiscal Year	(6,204)
3 rd Fiscal Year	(6,204)
4 th Fiscal Year	8,062
5 th Fiscal Year	364
Thereafter	0
Total	\$ (10,185)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2743: Douglas Soil & Water Conservation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000709%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (161)
Employer's proportionate share of system NPL/(A) at MD	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 0
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 0
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (28)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,871
Employer's Total Pension Expense/(Income)	\$ 3,843

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 121
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,236	\$ 0
Total (prior to post-MD contributions)	\$ 15,236	\$ 121
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,115

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,843
2 nd Fiscal Year	3,843
3 rd Fiscal Year	3,843
4 th Fiscal Year	2,945
5 th Fiscal Year	641
Thereafter	0
Total	\$ 15,115

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2745: Clackamas County Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.31940553%
Employer's proportionate share at MD	0.32638330%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (7,240,012)
Employer's proportionate share of system NPL/(A) at MD	\$ 18,739,171
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 45,226,292
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (3,582,513)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 18,445,628
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 27,228
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,370
Employer's Total Pension Expense/(Income)	\$ 18,491,226

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,010,511	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,928,155
Changes in proportionate share	\$ 119,803	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 162,661	\$ 117,977
Total (prior to post-MD contributions)	\$ 1,292,975	\$ 4,046,132
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,753,157)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,598,997)
2 nd Fiscal Year	(1,598,997)
3 rd Fiscal Year	(1,598,997)
4 th Fiscal Year	1,951,804
5 th Fiscal Year	92,031
Thereafter	0
Total	\$ (2,753,157)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2746: Marion-Salem Data Center

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	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	\$ 3,804	\$ 0
Total (prior to post-MD contributions)	\$ 3,804	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,804

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 864
2 nd Fiscal Year	864
3 rd Fiscal Year	864
4 th Fiscal Year	864
5 th Fiscal Year	348
Thereafter	0
Total	\$ 3,804

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2747: Salem Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03071158%
Employer's proportionate share at MD	0.02732118%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (696,144)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,568,635
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,785,842
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (299,888)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,544,063
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (13,230)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,021)
Employer's Total Pension Expense/(Income)	\$ 1,529,812

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 84,589	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 328,821
Changes in proportionate share	\$ 0	\$ 58,210
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,786	\$ 9,116
Total (prior to post-MD contributions)	\$ 88,375	\$ 396,147
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (307,772)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (151,918)
2 nd Fiscal Year	(151,918)
3 rd Fiscal Year	(151,918)
4 th Fiscal Year	146,410
5 th Fiscal Year	1,572
Thereafter	0
Total	\$ (307,772)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2749: Black Butte Ranch Police

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00423325%
Employer's proportionate share at MD	0.00567410%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (95,956)
Employer's proportionate share of system NPL/(A) at MD	\$ 325,776
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 786,249
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (62,281)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 320,673
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 5,622
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,728)
Employer's Total Pension Expense/(Income)	\$ 324,567

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,568	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 68,290
Changes in proportionate share	\$ 24,738	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,442	\$ 15,476
Total (prior to post-MD contributions)	\$ 48,748	\$ 83,766
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (35,018)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (24,697)
2 nd Fiscal Year	(24,697)
3 rd Fiscal Year	(24,697)
4 th Fiscal Year	36,633
5 th Fiscal Year	2,439
Thereafter	0
Total	\$ (35,018)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2750: Eastern Oregon Human Services Consortium

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2752: Mist-Birkenfeld Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00226577%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (51,359)
Employer's proportionate share of system NPL/(A) at MD	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 0
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 0
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (8,841)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (53)
Employer's Total Pension Expense/(Income)	\$ (8,894)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 38,901
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,194	\$ 7,715
Total (prior to post-MD contributions)	\$ 9,194	\$ 46,616
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (37,422)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,894)
2 nd Fiscal Year	(8,894)
3 rd Fiscal Year	(8,894)
4 th Fiscal Year	(8,037)
5 th Fiscal Year	(2,703)
Thereafter	0
Total	\$ (37,422)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2753: Linn-Benton Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00651429%
Employer's proportionate share at MD	0.00970541%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (147,660)
Employer's proportionate share of system NPL/(A) at MD	\$ 557,232
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,344,860
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (106,530)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 548,504
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 12,452
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (9,924)
Employer's Total Pension Expense/(Income)	\$ 551,032

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,049	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 116,809
Changes in proportionate share	\$ 54,789	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 42,626
Total (prior to post-MD contributions)	\$ 84,838	\$ 159,435
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (74,597)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (46,376)
2 nd Fiscal Year	(46,376)
3 rd Fiscal Year	(46,376)
4 th Fiscal Year	60,271
5 th Fiscal Year	4,261
Thereafter	0
Total	\$ (74,597)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2754: Western Lane Ambulance District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01664149%
Employer's proportionate share at MD	0.01502312%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (377,215)
Employer's proportionate share of system NPL/(A) at MD	\$ 862,547
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,081,724
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (164,900)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 849,035
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (6,315)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (10,015)
Employer's Total Pension Expense/(Income)	\$ 832,705

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 46,513	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 180,809
Changes in proportionate share	\$ 0	\$ 27,786
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 40,389
Total (prior to post-MD contributions)	\$ 46,513	\$ 248,984
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (202,471)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (92,029)
2 nd Fiscal Year	(92,029)
3 rd Fiscal Year	(92,029)
4 th Fiscal Year	74,082
5 th Fiscal Year	(466)
Thereafter	0
Total	\$ (202,471)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2756: Sandy Area Sch Trans Agency

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2757: City of Stayton

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01355733%
Employer's proportionate share at MD	0.01374458%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (307,306)
Employer's proportionate share of system NPL/(A) at MD	\$ 789,140
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,904,559
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (150,866)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 776,778
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 731
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,984)
Employer's Total Pension Expense/(Income)	\$ 775,525

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 42,554	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 165,422
Changes in proportionate share	\$ 3,215	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 8,384
Total (prior to post-MD contributions)	\$ 45,769	\$ 173,806
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (128,037)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (70,510)
2 nd Fiscal Year	(70,510)
3 rd Fiscal Year	(70,510)
4 th Fiscal Year	79,956
5 th Fiscal Year	3,538
Thereafter	0
Total	\$ (128,037)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2758: Mohawk Valley Rural Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00028272%
Employer's proportionate share at MD	0.00086137%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (6,408)
Employer's proportionate share of system NPL/(A) at MD	\$ 49,455
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 119,358
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (9,455)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 48,681
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,258
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (291)
Employer's Total Pension Expense/(Income)	\$ 50,648

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,667	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,367
Changes in proportionate share	\$ 9,935	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,477	\$ 3,086
Total (prior to post-MD contributions)	\$ 14,079	\$ 13,453
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 626

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,373)
2 nd Fiscal Year	(2,373)
3 rd Fiscal Year	(2,373)
4 th Fiscal Year	6,882
5 th Fiscal Year	863
Thereafter	0
Total	\$ 626

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2760: Knappa Svensen Burnside Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00083070%
Employer's proportionate share at MD	0.00093582%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (18,830)
Employer's proportionate share of system NPL/(A) at MD	\$ 53,730
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 129,675
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (10,272)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 52,888
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 410
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (309)
Employer's Total Pension Expense/(Income)	\$ 52,989

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,897	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,263
Changes in proportionate share	\$ 1,805	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,297
Total (prior to post-MD contributions)	\$ 4,702	\$ 12,560
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,858)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,614)
2 nd Fiscal Year	(4,614)
3 rd Fiscal Year	(4,614)
4 th Fiscal Year	5,648
5 th Fiscal Year	337
Thereafter	0
Total	\$ (7,858)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2761: Clackamas River Water

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03996038%
Employer's proportionate share at MD	0.03921140%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (905,788)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,251,307
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 5,433,447
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (430,400)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,216,041
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (2,923)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (5,003)
Employer's Total Pension Expense/(Income)	\$ 2,208,115

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 121,402	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 471,925
Changes in proportionate share	\$ 0	\$ 12,859
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,847	\$ 42,601
Total (prior to post-MD contributions)	\$ 138,249	\$ 527,385
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (389,136)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (205,506)
2 nd Fiscal Year	(205,506)
3 rd Fiscal Year	(205,506)
4 th Fiscal Year	221,386
5 th Fiscal Year	5,997
Thereafter	0
Total	\$ (389,136)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2763: Junction City Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00257997%
Employer's proportionate share at MD	0.00396140%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (58,481)
Employer's proportionate share of system NPL/(A) at MD	\$ 227,442
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 548,923
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (43,482)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 223,879
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 5,391
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,128
Employer's Total Pension Expense/(Income)	\$ 231,398

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,265	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 47,677
Changes in proportionate share	\$ 23,718	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,948	\$ 2,801
Total (prior to post-MD contributions)	\$ 45,931	\$ 50,478
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,547)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (12,442)
2 nd Fiscal Year	(12,442)
3 rd Fiscal Year	(12,442)
4 th Fiscal Year	29,766
5 th Fiscal Year	3,012
Thereafter	0
Total	\$ (4,547)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2765: Green Sanitary

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00348271%
Employer's proportionate share at MD	0.00366545%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (78,943)
Employer's proportionate share of system NPL/(A) at MD	\$ 210,450
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 507,914
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (40,233)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 207,154
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 713
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,880)
Employer's Total Pension Expense/(Income)	\$ 204,987

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,349	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 44,115
Changes in proportionate share	\$ 3,138	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 12,092
Total (prior to post-MD contributions)	\$ 14,487	\$ 56,207
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (41,720)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (20,637)
2 nd Fiscal Year	(20,637)
3 rd Fiscal Year	(20,637)
4 th Fiscal Year	19,733
5 th Fiscal Year	457
Thereafter	0
Total	\$ (41,720)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2766: Southwest Lincoln County Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00361822%
Employer's proportionate share at MD	0.00298356%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (82,015)
Employer's proportionate share of system NPL/(A) at MD	\$ 171,300
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 413,426
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (32,749)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 168,617
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (2,476)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,098)
Employer's Total Pension Expense/(Income)	\$ 165,043

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,237	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 35,908
Changes in proportionate share	\$ 0	\$ 10,897
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,691
Total (prior to post-MD contributions)	\$ 9,237	\$ 51,496
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (42,259)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (18,608)
2 nd Fiscal Year	(18,608)
3 rd Fiscal Year	(18,608)
4 th Fiscal Year	14,086
5 th Fiscal Year	(522)
Thereafter	0
Total	\$ (42,259)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2767: Springfield Utility Board

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00036838%
Employer's proportionate share at MD	0.00051139%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (8,350)
Employer's proportionate share of system NPL/(A) at MD	\$ 29,361
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 70,862
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (5,613)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 28,901
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 558
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 131
Employer's Total Pension Expense/(Income)	\$ 29,590

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,583	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,155
Changes in proportionate share	\$ 2,455	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 812	\$ 415
Total (prior to post-MD contributions)	\$ 4,850	\$ 6,570
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,720)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,888)
2 nd Fiscal Year	(1,888)
3 rd Fiscal Year	(1,888)
4 th Fiscal Year	3,616
5 th Fiscal Year	328
Thereafter	0
Total	\$ (1,720)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2768: Lake County Library District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00152270%
Employer's proportionate share at MD	0.00184905%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (34,515)
Employer's proportionate share of system NPL/(A) at MD	\$ 106,162
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 256,219
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (20,296)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 104,499
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 1,274
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 34
Employer's Total Pension Expense/(Income)	\$ 105,807

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,725	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,254
Changes in proportionate share	\$ 5,603	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,239	\$ 3,807
Total (prior to post-MD contributions)	\$ 14,567	\$ 26,061
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,494)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,009)
2 nd Fiscal Year	(8,009)
3 rd Fiscal Year	(8,009)
4 th Fiscal Year	11,853
5 th Fiscal Year	680
Thereafter	0
Total	\$ (11,494)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2771: Harbor Water PUD

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00132090%
Employer's proportionate share at MD	0.00101926%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (29,941)
Employer's proportionate share of system NPL/(A) at MD	\$ 58,520
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 141,237
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (11,188)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 57,604
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,177)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 865
Employer's Total Pension Expense/(Income)	\$ 57,292

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,156	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,267
Changes in proportionate share	\$ 0	\$ 5,179
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,737	\$ 0
Total (prior to post-MD contributions)	\$ 6,893	\$ 17,446
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,553)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,448)
2 nd Fiscal Year	(5,448)
3 rd Fiscal Year	(5,448)
4 th Fiscal Year	5,663
5 th Fiscal Year	127
Thereafter	0
Total	\$ (10,553)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2772: Umatilla County Soil & Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00147744%
Employer's proportionate share at MD	0.00097557%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (33,489)
Employer's proportionate share of system NPL/(A) at MD	\$ 56,012
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 135,183
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (10,708)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 55,135
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,958)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,144)
Employer's Total Pension Expense/(Income)	\$ 51,033

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,020	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,741
Changes in proportionate share	\$ 0	\$ 8,617
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 8,369
Total (prior to post-MD contributions)	\$ 3,020	\$ 28,727
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (25,707)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,018)
2 nd Fiscal Year	(9,018)
3 rd Fiscal Year	(9,018)
4 th Fiscal Year	2,182
5 th Fiscal Year	(835)
Thereafter	0
Total	\$ (25,707)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2773: Housing Authority of Jackson County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03253897%
Employer's proportionate share at MD	0.03534976%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (737,566)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,029,593
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,898,347
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (388,013)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,997,800
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 10,968
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,763
Employer's Total Pension Expense/(Income)	\$ 2,010,531

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 109,446	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 425,449
Changes in proportionate share	\$ 48,258	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 41,016	\$ 42,374
Total (prior to post-MD contributions)	\$ 198,720	\$ 467,823
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (269,103)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (165,391)
2 nd Fiscal Year	(165,391)
3 rd Fiscal Year	(165,391)
4 th Fiscal Year	216,589
5 th Fiscal Year	10,482
Thereafter	0
Total	\$ (269,103)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2774: Oregon Trail Library District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00146181%
Employer's proportionate share at MD	0.00150824%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (33,135)
Employer's proportionate share of system NPL/(A) at MD	\$ 86,595
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 208,994
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (16,555)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 85,239
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 181
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,168)
Employer's Total Pension Expense/(Income)	\$ 84,252

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,670	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,152
Changes in proportionate share	\$ 798	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,875
Total (prior to post-MD contributions)	\$ 5,468	\$ 23,027
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,559)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,587)
2 nd Fiscal Year	(8,587)
3 rd Fiscal Year	(8,587)
4 th Fiscal Year	8,035
5 th Fiscal Year	166
Thereafter	0
Total	\$ (17,559)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2776: Rainier Cemetery District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00020177%
Employer's proportionate share at MD	0.00040926%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (4,574)
Employer's proportionate share of system NPL/(A) at MD	\$ 23,498
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 56,710
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (4,492)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 23,129
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 810
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (969)
Employer's Total Pension Expense/(Income)	\$ 22,970

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,267	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,926
Changes in proportionate share	\$ 3,562	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,995
Total (prior to post-MD contributions)	\$ 4,829	\$ 8,921
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,092)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,221)
2 nd Fiscal Year	(2,221)
3 rd Fiscal Year	(2,221)
4 th Fiscal Year	2,389
5 th Fiscal Year	183
Thereafter	0
Total	\$ (4,092)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2777: City of Newberg

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.08370032%
Employer's proportionate share at MD	0.08977217%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,897,247)
Employer's proportionate share of system NPL/(A) at MD	\$ 5,154,234
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 12,439,553
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (985,375)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 5,073,495
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 23,693
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (35,396)
Employer's Total Pension Expense/(Income)	\$ 5,061,792

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 277,942	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,080,444
Changes in proportionate share	\$ 104,248	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,120	\$ 161,998
Total (prior to post-MD contributions)	\$ 387,310	\$ 1,242,442
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (855,132)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (464,051)
2 nd Fiscal Year	(464,051)
3 rd Fiscal Year	(464,051)
4 th Fiscal Year	517,004
5 th Fiscal Year	20,017
Thereafter	0
Total	\$ (855,132)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2778: Mulino Water District 23

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00070407%
Employer's proportionate share at MD	0.00084311%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (15,959)
Employer's proportionate share of system NPL/(A) at MD	\$ 48,407
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 116,828
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (9,254)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 47,649
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 542
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 326
Employer's Total Pension Expense/(Income)	\$ 48,517

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,610	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,147
Changes in proportionate share	\$ 2,387	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,423	\$ 301
Total (prior to post-MD contributions)	\$ 6,420	\$ 10,448
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,028)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,380)
2 nd Fiscal Year	(3,380)
3 rd Fiscal Year	(3,380)
4 th Fiscal Year	5,682
5 th Fiscal Year	431
Thereafter	0
Total	\$ (4,028)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2779: Brownsville Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00083203%
Employer's proportionate share at MD	0.00058465%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (18,860)
Employer's proportionate share of system NPL/(A) at MD	\$ 33,567
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 81,014
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (6,417)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 33,042
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (965)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,522
Employer's Total Pension Expense/(Income)	\$ 33,599

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,810	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,036
Changes in proportionate share	\$ 0	\$ 4,248
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,341	\$ 0
Total (prior to post-MD contributions)	\$ 8,151	\$ 11,284
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,133)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,389)
2 nd Fiscal Year	(2,389)
3 rd Fiscal Year	(2,389)
4 th Fiscal Year	3,826
5 th Fiscal Year	208
Thereafter	0
Total	\$ (3,133)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2780: Nehalem Bay Health District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00050127%
Employer's proportionate share at MD	0.00038183%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (11,362)
Employer's proportionate share of system NPL/(A) at MD	\$ 21,923
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 52,909
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (4,191)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 21,579
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (466)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (70)
Employer's Total Pension Expense/(Income)	\$ 21,043

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,182	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,595
Changes in proportionate share	\$ 0	\$ 2,051
Differences between employer contributions and employer's proportionate share of system contributions	\$ 706	\$ 829
Total (prior to post-MD contributions)	\$ 1,888	\$ 7,475
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,587)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,460)
2 nd Fiscal Year	(2,460)
3 rd Fiscal Year	(2,460)
4 th Fiscal Year	1,810
5 th Fiscal Year	(18)
Thereafter	0
Total	\$ (5,587)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2781: North Bend Coos-Curry Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00834013%
Employer's proportionate share at MD	0.00646940%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (189,047)
Employer's proportionate share of system NPL/(A) at MD	\$ 371,438
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 896,452
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (71,011)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 365,620
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (7,300)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,595
Employer's Total Pension Expense/(Income)	\$ 370,915

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,030	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 77,862
Changes in proportionate share	\$ 0	\$ 32,119
Differences between employer contributions and employer's proportionate share of system contributions	\$ 49,154	\$ 0
Total (prior to post-MD contributions)	\$ 69,184	\$ 109,981
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (40,797)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (27,303)
2 nd Fiscal Year	(27,303)
3 rd Fiscal Year	(27,303)
4 th Fiscal Year	40,304
5 th Fiscal Year	809
Thereafter	0
Total	\$ (40,797)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2782: Millington Rural Fire Protection District

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	1,096
Employer's Total Pension Expense/(Income)	\$	1,096

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,405	\$ 0
Total (prior to post-MD contributions)	\$ 4,405	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,405

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,096
2 nd Fiscal Year	1,096
3 rd Fiscal Year	1,096
4 th Fiscal Year	886
5 th Fiscal Year	231
Thereafter	0
Total	\$ 4,405

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2783: Tillamook Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00250479%
Employer's proportionate share at MD	0.00235497%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (56,776)
Employer's proportionate share of system NPL/(A) at MD	\$ 135,210
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 326,324
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (25,849)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 133,092
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (585)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (713)
Employer's Total Pension Expense/(Income)	\$ 131,794

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,291	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 28,343
Changes in proportionate share	\$ 0	\$ 2,572
Differences between employer contributions and employer's proportionate share of system contributions	\$ 117	\$ 3,279
Total (prior to post-MD contributions)	\$ 7,408	\$ 34,194
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (26,786)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,164)
2 nd Fiscal Year	(13,164)
3 rd Fiscal Year	(13,164)
4 th Fiscal Year	12,575
5 th Fiscal Year	132
Thereafter	0
Total	\$ (26,786)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2784: Eisenschmidt Pool

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00197779%
Employer's proportionate share at MD	0.00255516%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (44,831)
Employer's proportionate share of system NPL/(A) at MD	\$ 146,704
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 354,063
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (28,046)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 144,405
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,253
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,578)
Employer's Total Pension Expense/(Income)	\$ 145,080

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,911	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,752
Changes in proportionate share	\$ 9,913	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,263	\$ 8,489
Total (prior to post-MD contributions)	\$ 19,087	\$ 39,241
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,154)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (12,200)
2 nd Fiscal Year	(12,200)
3 rd Fiscal Year	(12,200)
4 th Fiscal Year	15,599
5 th Fiscal Year	847
Thereafter	0
Total	\$ (20,154)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2785: Fern Ridge Community Library

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00153496%
Employer's proportionate share at MD	0.00017885%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (34,793)
Employer's proportionate share of system NPL/(A) at MD	\$ 10,269
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 24,783
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,963)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 10,108
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (5,292)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (164)
Employer's Total Pension Expense/(Income)	\$ 4,652

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 554	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,153
Changes in proportionate share	\$ 0	\$ 23,283
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,150	\$ 3,987
Total (prior to post-MD contributions)	\$ 4,704	\$ 29,423
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (24,719)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,357)
2 nd Fiscal Year	(6,357)
3 rd Fiscal Year	(6,357)
4 th Fiscal Year	(3,961)
5 th Fiscal Year	(1,687)
Thereafter	0
Total	\$ (24,719)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2786: Seal Rock Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00048185%
Employer's proportionate share at MD	0.00059692%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (10,922)
Employer's proportionate share of system NPL/(A) at MD	\$ 34,272
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 82,714
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (6,552)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 33,735
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 449
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (861)
Employer's Total Pension Expense/(Income)	\$ 33,323

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,848	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,184
Changes in proportionate share	\$ 1,976	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,739
Total (prior to post-MD contributions)	\$ 3,824	\$ 10,923
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,099)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,420)
2 nd Fiscal Year	(3,420)
3 rd Fiscal Year	(3,420)
4 th Fiscal Year	3,134
5 th Fiscal Year	26
Thereafter	0
Total	\$ (7,099)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2788: Port of Hood River

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00890263%
Employer's proportionate share at MD	0.00825976%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (201,797)
Employer's proportionate share of system NPL/(A) at MD	\$ 474,231
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,144,539
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (90,662)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 466,802
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (2,509)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,574)
Employer's Total Pension Expense/(Income)	\$ 462,719

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,573	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 99,410
Changes in proportionate share	\$ 0	\$ 11,037
Differences between employer contributions and employer's proportionate share of system contributions	\$ 546	\$ 7,595
Total (prior to post-MD contributions)	\$ 26,119	\$ 118,042
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (91,923)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (45,703)
2 nd Fiscal Year	(45,703)
3 rd Fiscal Year	(45,703)
4 th Fiscal Year	44,553
5 th Fiscal Year	633
Thereafter	0
Total	\$ (91,923)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2789: Farmers Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00592408%
Employer's proportionate share at MD	0.00497189%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (134,282)
Employer's proportionate share of system NPL/(A) at MD	\$ 285,459
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 688,945
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (54,573)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 280,988
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (3,716)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (11,117)
Employer's Total Pension Expense/(Income)	\$ 266,155

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,393	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 59,839
Changes in proportionate share	\$ 0	\$ 16,348
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 44,624
Total (prior to post-MD contributions)	\$ 15,393	\$ 120,811
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (105,418)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (39,886)
2 nd Fiscal Year	(39,886)
3 rd Fiscal Year	(39,886)
4 th Fiscal Year	16,627
5 th Fiscal Year	(2,388)
Thereafter	0
Total	\$ (105,418)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2790: Silver Falls Library District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00519328%
Employer's proportionate share at MD	0.00542907%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (117,717)
Employer's proportionate share of system NPL/(A) at MD	\$ 311,708
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 752,296
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (59,592)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 306,825
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 920
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (4,011)
Employer's Total Pension Expense/(Income)	\$ 303,734

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,809	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 65,341
Changes in proportionate share	\$ 4,048	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 17,237
Total (prior to post-MD contributions)	\$ 20,857	\$ 82,578
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (61,721)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (30,447)
2 nd Fiscal Year	(30,447)
3 rd Fiscal Year	(30,447)
4 th Fiscal Year	29,121
5 th Fiscal Year	499
Thereafter	0
Total	\$ (61,721)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2792: North Wasco County Parks And Recreation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00497301%
Employer's proportionate share at MD	0.00517787%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (112,724)
Employer's proportionate share of system NPL/(A) at MD	\$ 297,285
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 717,487
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (56,834)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 292,629
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 799
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (7,099)
Employer's Total Pension Expense/(Income)	\$ 286,329

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,031	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 62,318
Changes in proportionate share	\$ 3,517	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 29,673
Total (prior to post-MD contributions)	\$ 19,548	\$ 91,991
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (72,443)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (32,390)
2 nd Fiscal Year	(32,390)
3 rd Fiscal Year	(32,390)
4 th Fiscal Year	25,007
5 th Fiscal Year	(279)
Thereafter	0
Total	\$ (72,443)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2793: North Lincoln Fire & Rescue District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00550708%
Employer's proportionate share at MD	0.00795487%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (124,830)
Employer's proportionate share of system NPL/(A) at MD	\$ 456,726
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,102,291
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (87,316)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 449,571
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 9,551
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,931
Employer's Total Pension Expense/(Income)	\$ 462,053

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,629	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 95,740
Changes in proportionate share	\$ 42,027	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,559	\$ 9,791
Total (prior to post-MD contributions)	\$ 85,215	\$ 105,531
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,316)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (27,601)
2 nd Fiscal Year	(27,601)
3 rd Fiscal Year	(27,601)
4 th Fiscal Year	57,317
5 th Fiscal Year	5,171
Thereafter	0
Total	\$ (20,316)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2794: Siuslaw Rural Fire Protection District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00811020%
Employer's proportionate share at MD	0.00718231%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (183,835)
Employer's proportionate share of system NPL/(A) at MD	\$ 412,370
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 995,239
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (78,836)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 405,910
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (3,621)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,902)
Employer's Total Pension Expense/(Income)	\$ 398,387

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,237	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 86,442
Changes in proportionate share	\$ 0	\$ 15,930
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 14,740
Total (prior to post-MD contributions)	\$ 22,237	\$ 117,112
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (94,875)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (43,714)
2 nd Fiscal Year	(43,714)
3 rd Fiscal Year	(43,714)
4 th Fiscal Year	36,035
5 th Fiscal Year	231
Thereafter	0
Total	\$ (94,875)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2796: West Side Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00067532%
Employer's proportionate share at MD	0.00059395%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (15,308)
Employer's proportionate share of system NPL/(A) at MD	\$ 34,101
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 82,302
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (6,519)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 33,567
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (318)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,313
Employer's Total Pension Expense/(Income)	\$ 35,562

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,839	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,148
Changes in proportionate share	\$ 0	\$ 1,397
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,340	\$ 0
Total (prior to post-MD contributions)	\$ 11,179	\$ 8,545
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,634

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (998)
2 nd Fiscal Year	(998)
3 rd Fiscal Year	(998)
4 th Fiscal Year	5,078
5 th Fiscal Year	549
Thereafter	0
Total	\$ 2,634

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2797: Vernonia Fire

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00048618%
Employer's proportionate share at MD	0.00050990%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (11,020)
Employer's proportionate share of system NPL/(A) at MD	\$ 29,276
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 70,656
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (5,597)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 28,817
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 92
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 278
Employer's Total Pension Expense/(Income)	\$ 29,187

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,579	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,137
Changes in proportionate share	\$ 407	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,062	\$ 0
Total (prior to post-MD contributions)	\$ 3,048	\$ 6,137
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,089)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,199)
2 nd Fiscal Year	(2,199)
3 rd Fiscal Year	(2,199)
4 th Fiscal Year	3,295
5 th Fiscal Year	214
Thereafter	0
Total	\$ (3,089)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2798: Fairview Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00127579%
Employer's proportionate share at MD	0.00200643%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (28,919)
Employer's proportionate share of system NPL/(A) at MD	\$ 115,198
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 278,027
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (22,023)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 113,394
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,851
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,563)
Employer's Total Pension Expense/(Income)	\$ 112,682

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,212	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,148
Changes in proportionate share	\$ 12,544	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 15,155
Total (prior to post-MD contributions)	\$ 18,756	\$ 39,303
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,547)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10,822)
2 nd Fiscal Year	(10,822)
3 rd Fiscal Year	(10,822)
4 th Fiscal Year	11,378
5 th Fiscal Year	541
Thereafter	0
Total	\$ (20,547)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2799: Sublimity Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00220035%
Employer's proportionate share at MD	0.00252667%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (49,876)
Employer's proportionate share of system NPL/(A) at MD	\$ 145,068
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 350,116
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (27,734)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 142,795
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,273
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,614)
Employer's Total Pension Expense/(Income)	\$ 140,454

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,823	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,409
Changes in proportionate share	\$ 5,603	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 15,676
Total (prior to post-MD contributions)	\$ 13,426	\$ 46,085
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (32,659)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (15,073)
2 nd Fiscal Year	(15,073)
3 rd Fiscal Year	(15,073)
4 th Fiscal Year	12,670
5 th Fiscal Year	(112)
Thereafter	0
Total	\$ (32,659)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2801: Coburg Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00147341%
Employer's proportionate share at MD	0.00154783%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (33,398)
Employer's proportionate share of system NPL/(A) at MD	\$ 88,868
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 214,480
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (16,990)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 87,476
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 290
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (703)
Employer's Total Pension Expense/(Income)	\$ 87,063

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,792	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,629
Changes in proportionate share	\$ 1,278	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 240	\$ 3,390
Total (prior to post-MD contributions)	\$ 6,310	\$ 22,019
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,709)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,212)
2 nd Fiscal Year	(8,212)
3 rd Fiscal Year	(8,212)
4 th Fiscal Year	8,685
5 th Fiscal Year	244
Thereafter	0
Total	\$ (15,709)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2802: Rural Road Assessment District 3

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00275144%
Employer's proportionate share at MD	0.00335055%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (62,367)
Employer's proportionate share of system NPL/(A) at MD	\$ 192,371
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 464,279
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (36,777)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 189,357
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 2,338
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,786)
Employer's Total Pension Expense/(Income)	\$ 189,909

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,374	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 40,325
Changes in proportionate share	\$ 10,286	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,332	\$ 9,485
Total (prior to post-MD contributions)	\$ 21,992	\$ 49,810
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (27,818)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (16,331)
2 nd Fiscal Year	(16,331)
3 rd Fiscal Year	(16,331)
4 th Fiscal Year	20,158
5 th Fiscal Year	1,016
Thereafter	0
Total	\$ (27,818)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2803: Southwestern Polk County Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00011555%
Employer's proportionate share at MD	0.00010540%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,619)
Employer's proportionate share of system NPL/(A) at MD	\$ 6,052
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 14,605
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,157)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 5,957
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (40)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (172)
Employer's Total Pension Expense/(Income)	\$ 5,745

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 326	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,269
Changes in proportionate share	\$ 0	\$ 174
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 697
Total (prior to post-MD contributions)	\$ 326	\$ 2,140
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,814)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (743)
2 nd Fiscal Year	(743)
3 rd Fiscal Year	(743)
4 th Fiscal Year	440
5 th Fiscal Year	(24)
Thereafter	0
Total	\$ (1,814)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2804: Aurora Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00288154%
Employer's proportionate share at MD	0.00352556%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (65,316)
Employer's proportionate share of system NPL/(A) at MD	\$ 202,419
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 488,530
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (38,698)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 199,248
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,513
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (5,565)
Employer's Total Pension Expense/(Income)	\$ 196,196

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,915	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 42,432
Changes in proportionate share	\$ 11,057	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 23,306
Total (prior to post-MD contributions)	\$ 21,972	\$ 65,738
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (43,766)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (20,817)
2 nd Fiscal Year	(20,817)
3 rd Fiscal Year	(20,817)
4 th Fiscal Year	18,324
5 th Fiscal Year	361
Thereafter	0
Total	\$ (43,766)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2806: Multnomah County Rural Fire Protection District 14

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00062622%
Employer's proportionate share at MD	0.00064686%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (14,195)
Employer's proportionate share of system NPL/(A) at MD	\$ 37,139
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 89,634
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (7,100)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 36,557
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 81
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 6
Employer's Total Pension Expense/(Income)	\$ 36,644

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,003	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,785
Changes in proportionate share	\$ 354	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 217	\$ 236
Total (prior to post-MD contributions)	\$ 2,574	\$ 8,021
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,447)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,172)
2 nd Fiscal Year	(3,172)
3 rd Fiscal Year	(3,172)
4 th Fiscal Year	3,878
5 th Fiscal Year	192
Thereafter	0
Total	\$ (5,447)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2808: Lifeways

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2809: Juntura Road District 4

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00023230%
Employer's proportionate share at MD	0.00023173%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (5,266)
Employer's proportionate share of system NPL/(A) at MD	\$ 13,305
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 32,110
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,544)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 13,096
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (2)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (865)
Employer's Total Pension Expense/(Income)	\$ 12,229

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 717	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,789
Changes in proportionate share	\$ 0	\$ 10
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,500
Total (prior to post-MD contributions)	\$ 717	\$ 6,299
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,582)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,035)
2 nd Fiscal Year	(2,035)
3 rd Fiscal Year	(2,035)
4 th Fiscal Year	652
5 th Fiscal Year	(130)
Thereafter	0
Total	\$ (5,582)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2810: Sutherlin Water Control District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00060136%
Employer's proportionate share at MD	0.00064425%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (13,631)
Employer's proportionate share of system NPL/(A) at MD	\$ 36,989
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 89,272
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (7,072)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 36,410
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 167
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (583)
Employer's Total Pension Expense/(Income)	\$ 35,994

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,995	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,754
Changes in proportionate share	\$ 737	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,441
Total (prior to post-MD contributions)	\$ 2,732	\$ 10,195
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,463)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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	(3,662)
3 rd Fiscal Year	(3,662)
4 th Fiscal Year	3,443
5 th Fiscal Year	80
Thereafter	0
Total	\$ (7,463)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2811: Mid-Columbia Center For Living

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.05385402%
Employer's proportionate share at MD	0.05310307%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,220,717)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,048,892
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,358,388
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (582,880)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,001,132
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (2,930)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (19,512)
Employer's Total Pension Expense/(Income)	\$ 2,978,690

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 164,412	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 639,117
Changes in proportionate share	\$ 0	\$ 12,893
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 78,793
Total (prior to post-MD contributions)	\$ 164,412	\$ 730,803
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (566,391)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (290,020)
2 nd Fiscal Year	(290,020)
3 rd Fiscal Year	(290,020)
4 th Fiscal Year	294,170
5 th Fiscal Year	9,500
Thereafter	0
Total	\$ (566,391)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2812: Workforce Development Board

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2814: The Job Council

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02567370%
Employer's proportionate share at MD	0.02762738%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (581,950)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,586,215
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,828,272
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (303,249)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,561,368
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 7,624
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 101,409
Employer's Total Pension Expense/(Income)	\$ 1,670,401

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 85,537	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 332,507
Changes in proportionate share	\$ 33,543	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 390,204	\$ 0
Total (prior to post-MD contributions)	\$ 509,284	\$ 332,507
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 176,777

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (30,177)
2 nd Fiscal Year	(30,177)
3 rd Fiscal Year	(30,177)
4 th Fiscal Year	243,917
5 th Fiscal Year	23,391
Thereafter	0
Total	\$ 176,777

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2815: Hermiston Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02674545%
Employer's proportionate share at MD	0.02459857%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (606,243)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,412,317
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,408,575
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (270,004)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,390,194
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (8,377)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (4,333)
Employer's Total Pension Expense/(Income)	\$ 1,377,484

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 76,159	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 296,054
Changes in proportionate share	\$ 0	\$ 36,860
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 17,746
Total (prior to post-MD contributions)	\$ 76,159	\$ 350,660
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (274,501)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (136,658)
2 nd Fiscal Year	(136,658)
3 rd Fiscal Year	(136,658)
4 th Fiscal Year	132,979
5 th Fiscal Year	2,496
Thereafter	0
Total	\$ (274,501)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2816: Odell Sanitary District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00281051%
Employer's proportionate share at MD	0.00337687%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (63,706)
Employer's proportionate share of system NPL/(A) at MD	\$ 193,882
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 467,926
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (37,066)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 190,845
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,210
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,296)
Employer's Total Pension Expense/(Income)	\$ 189,759

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,455	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 40,642
Changes in proportionate share	\$ 9,724	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 14,409
Total (prior to post-MD contributions)	\$ 20,179	\$ 55,051
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (34,872)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (18,102)
2 nd Fiscal Year	(18,102)
3 rd Fiscal Year	(18,102)
4 th Fiscal Year	18,871
5 th Fiscal Year	561
Thereafter	0
Total	\$ (34,872)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2817: Wickiup Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00113737%
Employer's proportionate share at MD	0.00125518%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (25,781)
Employer's proportionate share of system NPL/(A) at MD	\$ 72,066
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 173,928
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (13,777)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 70,937
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 460
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,232)
Employer's Total Pension Expense/(Income)	\$ 70,165

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,886	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,107
Changes in proportionate share	\$ 2,023	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 5,142
Total (prior to post-MD contributions)	\$ 5,909	\$ 20,249
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,340)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,097)
2 nd Fiscal Year	(7,097)
3 rd Fiscal Year	(7,097)
4 th Fiscal Year	6,767
5 th Fiscal Year	183
Thereafter	0
Total	\$ (14,340)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2818: Netarts Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00142717%
Employer's proportionate share at MD	0.00175263%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (32,350)
Employer's proportionate share of system NPL/(A) at MD	\$ 100,627
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 242,858
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (19,238)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 99,050
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,270
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,123)
Employer's Total Pension Expense/(Income)	\$ 99,197

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,426	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,094
Changes in proportionate share	\$ 5,588	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 521	\$ 5,577
Total (prior to post-MD contributions)	\$ 11,535	\$ 26,671
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,136)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,684)
2 nd Fiscal Year	(8,684)
3 rd Fiscal Year	(8,684)
4 th Fiscal Year	10,421
5 th Fiscal Year	496
Thereafter	0
Total	\$ (15,136)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2819: Harrisburg Fire and Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00247156%
Employer's proportionate share at MD	0.00251623%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (56,023)
Employer's proportionate share of system NPL/(A) at MD	\$ 144,468
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 348,669
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (27,619)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 142,205
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 174
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,920)
Employer's Total Pension Expense/(Income)	\$ 139,459

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,790	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,284
Changes in proportionate share	\$ 767	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 12,128
Total (prior to post-MD contributions)	\$ 8,557	\$ 42,412
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (33,855)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (15,425)
2 nd Fiscal Year	(15,425)
3 rd Fiscal Year	(15,425)
4 th Fiscal Year	12,449
5 th Fiscal Year	(29)
Thereafter	0
Total	\$ (33,855)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2820: Central Oregon Coast Fire & Rescue District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00358766%
Employer's proportionate share at MD	0.00416108%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (81,322)
Employer's proportionate share of system NPL/(A) at MD	\$ 238,907
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 576,593
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (45,674)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 235,164
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,237
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (6,356)
Employer's Total Pension Expense/(Income)	\$ 231,045

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,883	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 50,080
Changes in proportionate share	\$ 9,845	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 26,379
Total (prior to post-MD contributions)	\$ 22,728	\$ 76,459
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (53,731)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (25,086)
2 nd Fiscal Year	(25,086)
3 rd Fiscal Year	(25,086)
4 th Fiscal Year	21,207
5 th Fiscal Year	320
Thereafter	0
Total	\$ (53,731)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2821: Tillamook County Soil And Water Conservation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00057075%
Employer's proportionate share at MD	0.00073006%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (12,937)
Employer's proportionate share of system NPL/(A) at MD	\$ 41,916
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 101,163
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (8,013)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 41,260
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 622
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,556
Employer's Total Pension Expense/(Income)	\$ 46,438

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,260	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,787
Changes in proportionate share	\$ 2,735	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,547	\$ 0
Total (prior to post-MD contributions)	\$ 23,542	\$ 8,787
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,755

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,499
2 nd Fiscal Year	1,499
3 rd Fiscal Year	1,499
4 th Fiscal Year	8,733
5 th Fiscal Year	1,524
Thereafter	0
Total	\$ 14,755

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2822: Deschutes County Rural Fire Protection District 2

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00144831%
Employer's proportionate share at MD	0.00149186%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (32,829)
Employer's proportionate share of system NPL/(A) at MD	\$ 85,655
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 206,724
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (16,375)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 84,313
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 170
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 215
Employer's Total Pension Expense/(Income)	\$ 84,698

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,619	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,955
Changes in proportionate share	\$ 748	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,301	\$ 642
Total (prior to post-MD contributions)	\$ 6,668	\$ 18,597
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,929)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,132)
2 nd Fiscal Year	(7,132)
3 rd Fiscal Year	(7,132)
4 th Fiscal Year	9,038
5 th Fiscal Year	430
Thereafter	0
Total	\$ (11,929)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2823: Lyons Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00060201%
Employer's proportionate share at MD	0.00059928%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (13,646)
Employer's proportionate share of system NPL/(A) at MD	\$ 34,407
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 83,041
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (6,578)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 33,868
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (11)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (355)
Employer's Total Pension Expense/(Income)	\$ 33,502

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,855	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,213
Changes in proportionate share	\$ 0	\$ 46
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,505
Total (prior to post-MD contributions)	\$ 1,855	\$ 8,764
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,909)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,386)
2 nd Fiscal Year	(3,386)
3 rd Fiscal Year	(3,386)
4 th Fiscal Year	3,194
5 th Fiscal Year	55
Thereafter	0
Total	\$ (6,909)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2824: Glide Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00057793%
Employer's proportionate share at MD	0.00060031%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (13,100)
Employer's proportionate share of system NPL/(A) at MD	\$ 34,467
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 83,184
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (6,589)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 33,927
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 87
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (371)
Employer's Total Pension Expense/(Income)	\$ 33,643

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,859	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,225
Changes in proportionate share	\$ 385	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,407
Total (prior to post-MD contributions)	\$ 2,244	\$ 8,632
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,388)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,309)
2 nd Fiscal Year	(3,309)
3 rd Fiscal Year	(3,309)
4 th Fiscal Year	3,369
5 th Fiscal Year	169
Thereafter	0
Total	\$ (6,388)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2825: Northern Oregon Corrections

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02414792%
Employer's proportionate share at MD	0.03434863%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (547,364)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,972,113
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,759,622
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (377,024)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,941,221
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 39,804
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (45,470)
Employer's Total Pension Expense/(Income)	\$ 1,935,555

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 106,346	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 413,400
Changes in proportionate share	\$ 175,138	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 192,478
Total (prior to post-MD contributions)	\$ 281,484	\$ 605,878
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (324,394)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (178,743)
2 nd Fiscal Year	(178,743)
3 rd Fiscal Year	(178,743)
4 th Fiscal Year	200,642
5 th Fiscal Year	11,195
Thereafter	0
Total	\$ (324,394)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2826: Wasco County Soil-Water Conservation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00423424%
Employer's proportionate share at MD	0.00412676%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (95,978)
Employer's proportionate share of system NPL/(A) at MD	\$ 236,936
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 571,837
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (45,297)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 233,225
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (419)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,510)
Employer's Total Pension Expense/(Income)	\$ 230,296

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,777	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 49,667
Changes in proportionate share	\$ 0	\$ 1,846
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 10,943
Total (prior to post-MD contributions)	\$ 12,777	\$ 62,456
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (49,679)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (23,723)
2 nd Fiscal Year	(23,723)
3 rd Fiscal Year	(23,723)
4 th Fiscal Year	21,452
5 th Fiscal Year	38
Thereafter	0
Total	\$ (49,679)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2828: Deschutes Public Library District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03727673%
Employer's proportionate share at MD	0.03373348%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (844,957)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,936,795
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,674,382
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (370,272)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,906,456
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (13,826)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (19,233)
Employer's Total Pension Expense/(Income)	\$ 1,873,397

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 104,442	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 405,996
Changes in proportionate share	\$ 0	\$ 60,835
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 79,208
Total (prior to post-MD contributions)	\$ 104,442	\$ 546,039
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (441,597)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (203,037)
2 nd Fiscal Year	(203,037)
3 rd Fiscal Year	(203,037)
4 th Fiscal Year	168,534
5 th Fiscal Year	(1,021)
Thereafter	0
Total	\$ (441,597)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2829: Hubbard Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00065639%
Employer's proportionate share at MD	0.00059320%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (14,878)
Employer's proportionate share of system NPL/(A) at MD	\$ 34,058
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 82,199
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (6,511)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 33,525
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (247)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,008)
Employer's Total Pension Expense/(Income)	\$ 31,270

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,837	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,139
Changes in proportionate share	\$ 0	\$ 1,085
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 8,116
Total (prior to post-MD contributions)	\$ 1,837	\$ 16,340
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,503)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,244)
2 nd Fiscal Year	(5,244)
3 rd Fiscal Year	(5,244)
4 th Fiscal Year	1,603
5 th Fiscal Year	(375)
Thereafter	0
Total	\$ (14,503)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2830: Netarts-Oceanside Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00177759%
Employer's proportionate share at MD	0.00180424%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (40,293)
Employer's proportionate share of system NPL/(A) at MD	\$ 103,590
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 250,010
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (19,804)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 101,967
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 104
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 300
Employer's Total Pension Expense/(Income)	\$ 102,371

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,586	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,715
Changes in proportionate share	\$ 458	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,160	\$ 0
Total (prior to post-MD contributions)	\$ 7,204	\$ 21,715
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,511)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,687)
2 nd Fiscal Year	(8,687)
3 rd Fiscal Year	(8,687)
4 th Fiscal Year	10,961
5 th Fiscal Year	590
Thereafter	0
Total	\$ (14,511)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2831: Oregon Advanced Technology Consortium, Inc

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2832: Careoregon

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2833: Boardman Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00384285%
Employer's proportionate share at MD	0.00402219%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (87,106)
Employer's proportionate share of system NPL/(A) at MD	\$ 230,932
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 557,347
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (44,149)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 227,315
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 700
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,532)
Employer's Total Pension Expense/(Income)	\$ 225,483

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,453	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 48,409
Changes in proportionate share	\$ 3,079	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 10,693
Total (prior to post-MD contributions)	\$ 15,532	\$ 59,102
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (43,570)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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	(22,099)
3 rd Fiscal Year	(22,099)
4 th Fiscal Year	22,105
5 th Fiscal Year	623
Thereafter	0
Total	\$ (43,570)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2834: Crescent Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00398469%
Employer's proportionate share at MD	0.00427238%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (90,322)
Employer's proportionate share of system NPL/(A) at MD	\$ 245,297
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 592,015
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (46,895)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 241,455
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,123
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (7,286)
Employer's Total Pension Expense/(Income)	\$ 235,292

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,228	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 51,420
Changes in proportionate share	\$ 4,939	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 31,773
Total (prior to post-MD contributions)	\$ 18,167	\$ 83,193
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (65,026)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (27,691)
2 nd Fiscal Year	(27,691)
3 rd Fiscal Year	(27,691)
4 th Fiscal Year	19,169
5 th Fiscal Year	(1,122)
Thereafter	0
Total	\$ (65,026)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2835: North Clackamas County Water Commission

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00330002%
Employer's proportionate share at MD	0.00318559%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (74,802)
Employer's proportionate share of system NPL/(A) at MD	\$ 182,899
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 441,421
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (34,966)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 180,034
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (446)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (6,826)
Employer's Total Pension Expense/(Income)	\$ 172,762

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,863	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 38,340
Changes in proportionate share	\$ 0	\$ 1,965
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 27,967
Total (prior to post-MD contributions)	\$ 9,863	\$ 68,272
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (58,409)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (23,324)
2 nd Fiscal Year	(23,324)
3 rd Fiscal Year	(23,324)
4 th Fiscal Year	12,545
5 th Fiscal Year	(983)
Thereafter	0
Total	\$ (58,409)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2837: NORCOM

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00871853%
Employer's proportionate share at MD	0.01236005%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (197,624)
Employer's proportionate share of system NPL/(A) at MD	\$ 709,647
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,712,708
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (135,669)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 698,531
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 14,209
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (14,534)
Employer's Total Pension Expense/(Income)	\$ 698,206

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 38,268	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 148,758
Changes in proportionate share	\$ 62,522	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 61,226
Total (prior to post-MD contributions)	\$ 100,790	\$ 209,984
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (109,194)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (62,605)
2 nd Fiscal Year	(62,605)
3 rd Fiscal Year	(62,605)
4 th Fiscal Year	73,910
5 th Fiscal Year	4,712
Thereafter	0
Total	\$ (109,194)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2838: High Desert Parks & Recreation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00033400%
Employer's proportionate share at MD	0.00034838%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (7,571)
Employer's proportionate share of system NPL/(A) at MD	\$ 20,002
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 48,274
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (3,824)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 19,689
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 56
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (75)
Employer's Total Pension Expense/(Income)	\$ 19,670

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,079	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,193
Changes in proportionate share	\$ 247	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 276	\$ 663
Total (prior to post-MD contributions)	\$ 1,602	\$ 4,856
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,254)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,774)
2 nd Fiscal Year	(1,774)
3 rd Fiscal Year	(1,774)
4 th Fiscal Year	2,007
5 th Fiscal Year	62
Thereafter	0
Total	\$ (3,254)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2839: North Morrow Vector Control District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00144404%
Employer's proportionate share at MD	0.00154236%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (32,732)
Employer's proportionate share of system NPL/(A) at MD	\$ 88,554
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 213,722
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (16,930)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 87,167
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 384
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 622
Employer's Total Pension Expense/(Income)	\$ 88,173

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,775	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,563
Changes in proportionate share	\$ 1,687	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,317	\$ 0
Total (prior to post-MD contributions)	\$ 8,779	\$ 18,563
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,784)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,766)
2 nd Fiscal Year	(6,766)
3 rd Fiscal Year	(6,766)
4 th Fiscal Year	9,891
5 th Fiscal Year	622
Thereafter	0
Total	\$ (9,784)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2840: Cannon Beach Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00181629%
Employer's proportionate share at MD	0.00207725%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (41,170)
Employer's proportionate share of system NPL/(A) at MD	\$ 119,265
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 287,840
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (22,801)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 117,396
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,018
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 370
Employer's Total Pension Expense/(Income)	\$ 118,784

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,431	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,001
Changes in proportionate share	\$ 4,481	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,204	\$ 1,064
Total (prior to post-MD contributions)	\$ 13,116	\$ 26,065
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,949)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,079)
2 nd Fiscal Year	(9,079)
3 rd Fiscal Year	(9,079)
4 th Fiscal Year	13,391
5 th Fiscal Year	898
Thereafter	0
Total	\$ (12,949)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2841: Jefferson County Soil & Water Conservation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00126467%
Employer's proportionate share at MD	0.00077417%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (28,666)
Employer's proportionate share of system NPL/(A) at MD	\$ 44,449
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 107,275
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (8,498)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 43,752
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,914)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (664)
Employer's Total Pension Expense/(Income)	\$ 41,174

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,397	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,317
Changes in proportionate share	\$ 0	\$ 8,422
Differences between employer contributions and employer's proportionate share of system contributions	\$ 745	\$ 3,001
Total (prior to post-MD contributions)	\$ 3,142	\$ 20,740
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,598)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,479)
2 nd Fiscal Year	(6,479)
3 rd Fiscal Year	(6,479)
4 th Fiscal Year	2,317
5 th Fiscal Year	(479)
Thereafter	0
Total	\$ (17,598)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2842: Tualatin Valley Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.09806538%
Employer's proportionate share at MD	0.10956294%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,222,862)
Employer's proportionate share of system NPL/(A) at MD	\$ 6,290,514
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 15,181,921
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,202,607)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 6,191,975
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 44,864
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (100,324)
Employer's Total Pension Expense/(Income)	\$ 6,136,515

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 339,216	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,318,634
Changes in proportionate share	\$ 197,404	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 422,297
Total (prior to post-MD contributions)	\$ 536,620	\$ 1,740,931
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,204,311)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (607,531)
2 nd Fiscal Year	(607,531)
3 rd Fiscal Year	(607,531)
4 th Fiscal Year	600,058
5 th Fiscal Year	18,223
Thereafter	0
Total	\$ (1,204,311)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2843: Yachats Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00203075%
Employer's proportionate share at MD	0.00282131%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (46,031)
Employer's proportionate share of system NPL/(A) at MD	\$ 161,984
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 390,943
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (30,968)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 159,447
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 3,085
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,358)
Employer's Total Pension Expense/(Income)	\$ 161,174

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,735	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 33,956
Changes in proportionate share	\$ 13,573	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 498	\$ 6,582
Total (prior to post-MD contributions)	\$ 22,806	\$ 40,538
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,732)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (12,489)
2 nd Fiscal Year	(12,489)
3 rd Fiscal Year	(12,489)
4 th Fiscal Year	18,307
5 th Fiscal Year	1,429
Thereafter	0
Total	\$ (17,732)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2844: Crook County Rural Fire Protection District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01776995%
Employer's proportionate share at MD	0.02173911%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (402,794)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,248,143
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,012,346
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (238,617)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,228,591
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 15,488
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,933)
Employer's Total Pension Expense/(Income)	\$ 1,242,146

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 67,306	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 261,639
Changes in proportionate share	\$ 68,147	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,284	\$ 24,740
Total (prior to post-MD contributions)	\$ 148,737	\$ 286,379
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (137,642)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (95,985)
2 nd Fiscal Year	(95,985)
3 rd Fiscal Year	(95,985)
4 th Fiscal Year	140,248
5 th Fiscal Year	10,066
Thereafter	0
Total	\$ (137,642)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2845: Sunrise Water Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01592767%
Employer's proportionate share at MD	0.01415039%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (361,035)
Employer's proportionate share of system NPL/(A) at MD	\$ 812,439
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,960,792
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (155,320)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 799,713
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (6,935)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (8,064)
Employer's Total Pension Expense/(Income)	\$ 784,714

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 43,811	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 170,306
Changes in proportionate share	\$ 0	\$ 30,514
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 34,174
Total (prior to post-MD contributions)	\$ 43,811	\$ 234,994
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (191,183)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (86,301)
2 nd Fiscal Year	(86,301)
3 rd Fiscal Year	(86,301)
4 th Fiscal Year	69,082
5 th Fiscal Year	(1,363)
Thereafter	0
Total	\$ (191,183)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2846: Jefferson County Library District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00272024%
Employer's proportionate share at MD	0.00278497%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (61,660)
Employer's proportionate share of system NPL/(A) at MD	\$ 159,898
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 385,908
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (30,569)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 157,393
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 253
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,263)
Employer's Total Pension Expense/(Income)	\$ 156,383

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,623	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 33,518
Changes in proportionate share	\$ 1,111	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 5,531
Total (prior to post-MD contributions)	\$ 9,734	\$ 39,049
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (29,315)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (15,043)
2 nd Fiscal Year	(15,043)
3 rd Fiscal Year	(15,043)
4 th Fiscal Year	15,423
5 th Fiscal Year	391
Thereafter	0
Total	\$ (29,315)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2847: Sweet Home Fire and Ambulance District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01578623%
Employer's proportionate share at MD	0.01337773%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (357,829)
Employer's proportionate share of system NPL/(A) at MD	\$ 768,077
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,853,726
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (146,839)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 756,046
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (9,398)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (4,661)
Employer's Total Pension Expense/(Income)	\$ 741,987

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,419	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 161,006
Changes in proportionate share	\$ 0	\$ 41,352
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 17,621
Total (prior to post-MD contributions)	\$ 41,419	\$ 219,979
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (178,560)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (81,467)
2 nd Fiscal Year	(81,467)
3 rd Fiscal Year	(81,467)
4 th Fiscal Year	66,257
5 th Fiscal Year	(416)
Thereafter	0
Total	\$ (178,560)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2848: Lane Transit District

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2849: Lebanon Aquatic District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00301574%
Employer's proportionate share at MD	0.00241487%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (68,358)
Employer's proportionate share of system NPL/(A) at MD	\$ 138,649
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 334,624
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (26,507)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 136,477
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (2,345)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (5,951)
Employer's Total Pension Expense/(Income)	\$ 128,181

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,477	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 29,064
Changes in proportionate share	\$ 0	\$ 10,316
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 23,123
Total (prior to post-MD contributions)	\$ 7,477	\$ 62,503
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (55,026)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (20,464)
2 nd Fiscal Year	(20,464)
3 rd Fiscal Year	(20,464)
4 th Fiscal Year	7,471
5 th Fiscal Year	(1,105)
Thereafter	0
Total	\$ (55,026)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2850: Lake County 4-H & Extension Service

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00034155%
Employer's proportionate share at MD	0.00055054%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (7,742)
Employer's proportionate share of system NPL/(A) at MD	\$ 31,609
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 76,287
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (6,043)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 31,114
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 816
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,347)
Employer's Total Pension Expense/(Income)	\$ 30,583

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,705	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,626
Changes in proportionate share	\$ 3,588	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 5,625
Total (prior to post-MD contributions)	\$ 5,293	\$ 12,251
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,958)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,305)
2 nd Fiscal Year	(3,305)
3 rd Fiscal Year	(3,305)
4 th Fiscal Year	2,865
5 th Fiscal Year	92
Thereafter	0
Total	\$ (6,958)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2851: East Umatilla County Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00057021%
Employer's proportionate share at MD	0.00087562%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (12,925)
Employer's proportionate share of system NPL/(A) at MD	\$ 50,273
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 121,333
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (9,611)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 49,486
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,192
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 600
Employer's Total Pension Expense/(Income)	\$ 51,278

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,711	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,538
Changes in proportionate share	\$ 5,243	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,504	\$ 420
Total (prior to post-MD contributions)	\$ 10,458	\$ 10,958
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (500)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,620)
2 nd Fiscal Year	(2,620)
3 rd Fiscal Year	(2,620)
4 th Fiscal Year	6,674
5 th Fiscal Year	685
Thereafter	0
Total	\$ (500)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2852: Ochoco Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00351697%
Employer's proportionate share at MD	0.00351786%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (79,720)
Employer's proportionate share of system NPL/(A) at MD	\$ 201,977
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 487,463
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (38,613)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 198,813
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 4
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 773
Employer's Total Pension Expense/(Income)	\$ 199,590

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,892	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 42,339
Changes in proportionate share	\$ 15	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,061	\$ 0
Total (prior to post-MD contributions)	\$ 13,968	\$ 42,339
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,371)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (16,949)
2 nd Fiscal Year	(16,949)
3 rd Fiscal Year	(16,949)
4 th Fiscal Year	21,348
5 th Fiscal Year	1,128
Thereafter	0
Total	\$ (28,371)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2853: Mill City Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00042874%
Employer's proportionate share at MD	0.00052926%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (9,718)
Employer's proportionate share of system NPL/(A) at MD	\$ 30,387
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 73,339
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (5,809)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 29,911
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 392
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 251
Employer's Total Pension Expense/(Income)	\$ 30,554

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,639	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,370
Changes in proportionate share	\$ 1,726	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 942	\$ 50
Total (prior to post-MD contributions)	\$ 4,307	\$ 6,420
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,113)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,024)
2 nd Fiscal Year	(2,024)
3 rd Fiscal Year	(2,024)
4 th Fiscal Year	3,657
5 th Fiscal Year	301
Thereafter	0
Total	\$ (2,113)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2854: Sunset Empire Transportation District

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

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

Employer Pension Expense for Measurement Period

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

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2855: Harney Hospital

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.06738475%
Employer's proportionate share at MD	0.08710214%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,527,420)
Employer's proportionate share of system NPL/(A) at MD	\$ 5,000,936
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 12,069,572
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (956,068)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 4,922,598
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 76,939
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (117,865)
Employer's Total Pension Expense/(Income)	\$ 4,881,672

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 269,676	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,048,309
Changes in proportionate share	\$ 338,531	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 493,933
Total (prior to post-MD contributions)	\$ 608,207	\$ 1,542,242
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (934,035)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (479,820)
2 nd Fiscal Year	(479,820)
3 rd Fiscal Year	(479,820)
4 th Fiscal Year	484,945
5 th Fiscal Year	20,480
Thereafter	0
Total	\$ (934,035)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2856: Mid-Columbia Council Of Governments

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00024161%
Employer's proportionate share at MD	0.00024522%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (5,477)
Employer's proportionate share of system NPL/(A) at MD	\$ 14,079
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 33,980
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,692)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 13,859
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 14
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (908)
Employer's Total Pension Expense/(Income)	\$ 12,965

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 759	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,951
Changes in proportionate share	\$ 62	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,679
Total (prior to post-MD contributions)	\$ 821	\$ 6,630
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,809)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,130)
2 nd Fiscal Year	(2,130)
3 rd Fiscal Year	(2,130)
4 th Fiscal Year	709
5 th Fiscal Year	(129)
Thereafter	0
Total	\$ (5,809)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2857: Sunriver Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02513985%
Employer's proportionate share at MD	0.02428779%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (569,849)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,394,474
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,365,511
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (266,592)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,372,630
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (3,325)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (4,001)
Employer's Total Pension Expense/(Income)	\$ 1,365,304

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 75,197	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 292,313
Changes in proportionate share	\$ 0	\$ 14,629
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,736	\$ 31,950
Total (prior to post-MD contributions)	\$ 86,933	\$ 338,892
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (251,959)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (129,708)
2 nd Fiscal Year	(129,708)
3 rd Fiscal Year	(129,708)
4 th Fiscal Year	134,565
5 th Fiscal Year	2,601
Thereafter	0
Total	\$ (251,959)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2858: Nesika Beach-Ophir Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00123609%
Employer's proportionate share at MD	0.00100344%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (28,019)
Employer's proportionate share of system NPL/(A) at MD	\$ 57,612
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 139,045
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (11,014)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 56,710
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (908)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,146)
Employer's Total Pension Expense/(Income)	\$ 54,656

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,107	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,077
Changes in proportionate share	\$ 0	\$ 3,994
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,471
Total (prior to post-MD contributions)	\$ 3,107	\$ 20,542
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,435)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,110)
2 nd Fiscal Year	(7,110)
3 rd Fiscal Year	(7,110)
4 th Fiscal Year	4,147
5 th Fiscal Year	(252)
Thereafter	0
Total	\$ (17,435)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2859: South Lane County Fire and Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03345549%
Employer's proportionate share at MD	0.03291621%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (758,341)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,889,871
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,561,134
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (361,301)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,860,267
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (2,104)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (48,039)
Employer's Total Pension Expense/(Income)	\$ 1,810,124

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 101,911	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 396,160
Changes in proportionate share	\$ 0	\$ 9,259
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 196,049
Total (prior to post-MD contributions)	\$ 101,911	\$ 601,468
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (499,557)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (216,003)
2 nd Fiscal Year	(216,003)
3 rd Fiscal Year	(216,003)
4 th Fiscal Year	151,585
5 th Fiscal Year	(3,133)
Thereafter	0
Total	\$ (499,557)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2860: Coos County Airport District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00580937%
Employer's proportionate share at MD	0.00658571%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (131,682)
Employer's proportionate share of system NPL/(A) at MD	\$ 378,116
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 912,569
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (72,287)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 372,193
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 3,029
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (8,011)
Employer's Total Pension Expense/(Income)	\$ 367,211

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,390	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 79,262
Changes in proportionate share	\$ 13,330	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 33,295
Total (prior to post-MD contributions)	\$ 33,720	\$ 112,557
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (78,837)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (38,166)
2 nd Fiscal Year	(38,166)
3 rd Fiscal Year	(38,166)
4 th Fiscal Year	34,824
5 th Fiscal Year	839
Thereafter	0
Total	\$ (78,837)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2861: Mt Angel Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00010832%
Employer's proportionate share at MD	0.00016671%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,455)
Employer's proportionate share of system NPL/(A) at MD	\$ 9,572
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 23,101
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,830)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 9,422
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 228
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 298
Employer's Total Pension Expense/(Income)	\$ 9,948

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 516	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,006
Changes in proportionate share	\$ 1,002	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,154	\$ 0
Total (prior to post-MD contributions)	\$ 2,672	\$ 2,006
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 666

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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)
2 nd Fiscal Year	(314)
3 rd Fiscal Year	(314)
4 th Fiscal Year	1,430
5 th Fiscal Year	178
Thereafter	0
Total	\$ 666

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2864: Tri-City Water and Sanitary Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00332028%
Employer's proportionate share at MD	0.00419075%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (75,261)
Employer's proportionate share of system NPL/(A) at MD	\$ 240,610
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 580,704
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (45,999)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 236,841
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 3,397
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,665)
Employer's Total Pension Expense/(Income)	\$ 237,573

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,975	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 50,437
Changes in proportionate share	\$ 14,945	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 84	\$ 11,831
Total (prior to post-MD contributions)	\$ 28,004	\$ 62,268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (34,264)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (20,385)
2 nd Fiscal Year	(20,385)
3 rd Fiscal Year	(20,385)
4 th Fiscal Year	25,428
5 th Fiscal Year	1,462
Thereafter	0
Total	\$ (34,264)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2865: Tri-County Cooperative Weed Management Area

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00061365%
Employer's proportionate share at MD	0.00053183%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (13,910)
Employer's proportionate share of system NPL/(A) at MD	\$ 30,535
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 73,695
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (5,838)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 30,056
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (319)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,282)
Employer's Total Pension Expense/(Income)	\$ 28,455

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,647	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,401
Changes in proportionate share	\$ 0	\$ 1,405
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 5,193
Total (prior to post-MD contributions)	\$ 1,647	\$ 12,999
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,352)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,281)
2 nd Fiscal Year	(4,281)
3 rd Fiscal Year	(4,281)
4 th Fiscal Year	1,761
5 th Fiscal Year	(270)
Thereafter	0
Total	\$ (11,352)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2866: Jefferson Behavioral Health

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00005487%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	3,150
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	7,603
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	(602)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	3,101
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	214
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	(114)
Employer's Total Pension Expense/(Income)	\$	3,201

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 170	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 660
Changes in proportionate share	\$ 942	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 502
Total (prior to post-MD contributions)	\$ 1,112	\$ 1,162
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (50)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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)
2 nd Fiscal Year	(176)
3 rd Fiscal Year	(176)
4 th Fiscal Year	424
5 th Fiscal Year	55
Thereafter	0
Total	\$ (50)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2867: West Multnomah Soil And Water Conservation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00567264%
Employer's proportionate share at MD	0.00741222%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (128,583)
Employer's proportionate share of system NPL/(A) at MD	\$ 425,570
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,027,097
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (81,359)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 418,903
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 6,788
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,443)
Employer's Total Pension Expense/(Income)	\$ 423,248

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,949	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 89,209
Changes in proportionate share	\$ 29,867	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,726	\$ 15,305
Total (prior to post-MD contributions)	\$ 56,542	\$ 104,514
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (47,972)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (33,004)
2 nd Fiscal Year	(33,004)
3 rd Fiscal Year	(33,004)
4 th Fiscal Year	47,632
5 th Fiscal Year	3,408
Thereafter	0
Total	\$ (47,972)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2869: Nehalem Bay Fire & Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00302671%
Employer's proportionate share at MD	0.00205006%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (68,607)
Employer's proportionate share of system NPL/(A) at MD	\$ 117,703
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 284,073
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (22,502)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 115,860
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (3,811)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 489
Employer's Total Pension Expense/(Income)	\$ 112,538

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,347	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,673
Changes in proportionate share	\$ 0	\$ 16,768
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,235	\$ 1,700
Total (prior to post-MD contributions)	\$ 10,582	\$ 43,141
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (32,559)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,652)
2 nd Fiscal Year	(13,652)
3 rd Fiscal Year	(13,652)
4 th Fiscal Year	8,957
5 th Fiscal Year	(560)
Thereafter	0
Total	\$ (32,559)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2870: Clackamas River Water Providers

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00085802%
Employer's proportionate share at MD	0.00083115%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (19,449)
Employer's proportionate share of system NPL/(A) at MD	\$ 47,720
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 115,171
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (9,123)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 46,973
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (105)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (696)
Employer's Total Pension Expense/(Income)	\$ 46,172

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,573	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,003
Changes in proportionate share	\$ 0	\$ 461
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,900
Total (prior to post-MD contributions)	\$ 2,573	\$ 13,364
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,791)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,989)
2 nd Fiscal Year	(4,989)
3 rd Fiscal Year	(4,989)
4 th Fiscal Year	4,179
5 th Fiscal Year	(3)
Thereafter	0
Total	\$ (10,791)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2872: Emergency Communications of Southern Oregon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00004608%
Employer's proportionate share at MD	0.00004584%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,045)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,632
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,352
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (503)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,591
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (171)
Employer's Total Pension Expense/(Income)	\$ 2,419

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 142	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 552
Changes in proportionate share	\$ 0	\$ 4
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 693
Total (prior to post-MD contributions)	\$ 142	\$ 1,249
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,107)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (403)
2 nd Fiscal Year	(403)
3 rd Fiscal Year	(403)
4 th Fiscal Year	129
5 th Fiscal Year	(27)
Thereafter	0
Total	\$ (1,107)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2873: Mosier Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00047905%
Employer's proportionate share at MD	0.00042925%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (10,859)
Employer's proportionate share of system NPL/(A) at MD	\$ 24,645
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 59,480
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (4,712)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 24,259
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (194)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (792)
Employer's Total Pension Expense/(Income)	\$ 23,273

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,329	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,166
Changes in proportionate share	\$ 0	\$ 855
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,199
Total (prior to post-MD contributions)	\$ 1,329	\$ 9,220
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,891)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,149)
2 nd Fiscal Year	(3,149)
3 rd Fiscal Year	(3,149)
4 th Fiscal Year	1,687
5 th Fiscal Year	(131)
Thereafter	0
Total	\$ (7,891)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2874: Umatilla-Morrow Radio and Data District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00063157%
Employer's proportionate share at MD	0.00056529%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (14,316)
Employer's proportionate share of system NPL/(A) at MD	\$ 32,456
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 78,331
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (6,205)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 31,947
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (259)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,207
Employer's Total Pension Expense/(Income)	\$ 32,895

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,750	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,803
Changes in proportionate share	\$ 0	\$ 1,138
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,017	\$ 0
Total (prior to post-MD contributions)	\$ 6,767	\$ 7,941
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,174)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,900)
2 nd Fiscal Year	(1,900)
3 rd Fiscal Year	(1,900)
4 th Fiscal Year	4,135
5 th Fiscal Year	392
Thereafter	0
Total	\$ (1,174)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2876: Oregon Municipal Electric Utilities Association

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00059329%
Employer's proportionate share at MD	0.00057056%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (13,448)
Employer's proportionate share of system NPL/(A) at MD	\$ 32,758
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 79,061
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (6,263)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 32,245
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (89)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,191
Employer's Total Pension Expense/(Income)	\$ 35,347

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,767	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,867
Changes in proportionate share	\$ 0	\$ 390
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,764	\$ 0
Total (prior to post-MD contributions)	\$ 14,531	\$ 7,257
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,274

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 227
2 nd Fiscal Year	227
3 rd Fiscal Year	227
4 th Fiscal Year	5,828
5 th Fiscal Year	765
Thereafter	0
Total	\$ 7,274

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2877: Mid-Columbia Fire And Rescue V1-801

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00144395%
Employer's proportionate share at MD	0.02005360%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (32,730)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,151,370
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,778,788
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (220,116)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,133,334
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 72,616
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,869
Employer's Total Pension Expense/(Income)	\$ 1,222,819

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 62,088	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 241,353
Changes in proportionate share	\$ 319,513	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 95,747	\$ 42,804
Total (prior to post-MD contributions)	\$ 477,348	\$ 284,157
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 193,191

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11,562)
2 nd Fiscal Year	(11,562)
3 rd Fiscal Year	(11,562)
4 th Fiscal Year	197,075
5 th Fiscal Year	30,801
Thereafter	0
Total	\$ 193,191

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2878: Yamhill Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00039063%
Employer's proportionate share at MD	0.00081905%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (8,854)
Employer's proportionate share of system NPL/(A) at MD	\$ 47,025
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 113,494
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (8,990)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 46,289
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,672
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 743
Employer's Total Pension Expense/(Income)	\$ 48,704

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,536	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,858
Changes in proportionate share	\$ 7,355	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,716	\$ 0
Total (prior to post-MD contributions)	\$ 12,607	\$ 9,858
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,749

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,712)
2 nd Fiscal Year	(1,712)
3 rd Fiscal Year	(1,712)
4 th Fiscal Year	6,967
5 th Fiscal Year	919
Thereafter	0
Total	\$ 2,749

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2879: LaGrande Rural Fire Protection District

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	1,827
Employer's Total Pension Expense/(Income)	\$	1,827

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,721	\$ 0
Total (prior to post-MD contributions)	\$ 7,721	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,721

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,827
2 nd Fiscal Year	1,827
3 rd Fiscal Year	1,827
4 th Fiscal Year	1,666
5 th Fiscal Year	574
Thereafter	0
Total	\$ 7,721

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2880: Oregon Health & Science University

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	4.26399394%
Employer's proportionate share at MD	3.97698767%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (96,652,577)
Employer's proportionate share of system NPL/(A) at MD	\$ 228,337,209
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 551,083,356
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (43,653,004)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 224,760,388
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (1,119,923)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,516,593)
Employer's Total Pension Expense/(Income)	\$ 222,123,872

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,313,098	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 47,864,655
Changes in proportionate share	\$ 0	\$ 4,927,662
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 6,387,643
Total (prior to post-MD contributions)	\$ 12,313,098	\$ 59,179,960
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (46,866,862)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (22,675,944)
2 nd Fiscal Year	(22,675,944)
3 rd Fiscal Year	(22,675,944)
4 th Fiscal Year	20,953,518
5 th Fiscal Year	207,451
Thereafter	0
Total	\$ (46,866,862)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2881: Lake Chinook Fire and Rescue District

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	722
Employer's Total Pension Expense/(Income)	\$	722

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,141	\$ 0
Total (prior to post-MD contributions)	\$ 3,141	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,141

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 722
2 nd Fiscal Year	722
3 rd Fiscal Year	722
4 th Fiscal Year	703
5 th Fiscal Year	272
Thereafter	0
Total	\$ 3,141

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2883: Lane Fire Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03171987%
Employer's proportionate share at MD	0.03668098%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (718,999)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,106,024
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 5,082,811
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (402,625)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,073,034
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 19,359
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (5,623)
Employer's Total Pension Expense/(Income)	\$ 2,086,770

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 113,567	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 441,470
Changes in proportionate share	\$ 85,178	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,767	\$ 50,127
Total (prior to post-MD contributions)	\$ 219,512	\$ 491,597
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (272,085)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (171,094)
2 nd Fiscal Year	(171,094)
3 rd Fiscal Year	(171,094)
4 th Fiscal Year	227,689
5 th Fiscal Year	13,507
Thereafter	0
Total	\$ (272,085)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2884: North Central Public Health District

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	38,044
Employer's Total Pension Expense/(Income)	\$	38,044

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 158,324	\$ 0
Total (prior to post-MD contributions)	\$ 158,324	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 158,324

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 38,044
2 nd Fiscal Year	38,044
3 rd Fiscal Year	38,044
4 th Fiscal Year	33,509
5 th Fiscal Year	10,683
Thereafter	0
Total	\$ 158,324

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2885: Siletz Rural Fire Protection District

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

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	2,033
Employer's Total Pension Expense/(Income)	\$	2,033

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,690	\$ 0
Total (prior to post-MD contributions)	\$ 8,690	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,690

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,033
2 nd Fiscal Year	2,033
3 rd Fiscal Year	2,033
4 th Fiscal Year	1,905
5 th Fiscal Year	686
Thereafter	0
Total	\$ 8,690

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2900: Clatsop Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03472124%
Employer's proportionate share at MD	0.03901406%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (787,031)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,239,977
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 5,406,102
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (428,234)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,204,889
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 16,751
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (12,662)
Employer's Total Pension Expense/(Income)	\$ 2,208,978

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 120,791	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 469,550
Changes in proportionate share	\$ 73,704	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,836	\$ 73,846
Total (prior to post-MD contributions)	\$ 209,331	\$ 543,396
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (334,065)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (192,497)
2 nd Fiscal Year	(192,497)
3 rd Fiscal Year	(192,497)
4 th Fiscal Year	232,458
5 th Fiscal Year	10,967
Thereafter	0
Total	\$ (334,065)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2901: Blue Mountain Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.08528914%
Employer's proportionate share at MD	0.08246021%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,933,261)
Employer's proportionate share of system NPL/(A) at MD	\$ 4,734,421
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 11,426,349
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (905,116)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 4,660,258
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (11,039)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (46,531)
Employer's Total Pension Expense/(Income)	\$ 4,602,688

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 255,304	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 992,442
Changes in proportionate share	\$ 0	\$ 48,570
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 198,174
Total (prior to post-MD contributions)	\$ 255,304	\$ 1,239,186
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (983,882)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (473,074)
2 nd Fiscal Year	(473,074)
3 rd Fiscal Year	(473,074)
4 th Fiscal Year	431,875
5 th Fiscal Year	3,465
Thereafter	0
Total	\$ (983,882)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2902: Treasure Valley Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.05670943%
Employer's proportionate share at MD	0.06047771%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,285,441)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,472,304
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,380,277
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (663,827)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,417,912
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 14,704
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (57,165)
Employer's Total Pension Expense/(Income)	\$ 3,375,451

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 187,244	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 727,874
Changes in proportionate share	\$ 64,699	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 239,555
Total (prior to post-MD contributions)	\$ 251,943	\$ 967,429
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (715,486)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (347,199)
2 nd Fiscal Year	(347,199)
3 rd Fiscal Year	(347,199)
4 th Fiscal Year	320,087
5 th Fiscal Year	6,024
Thereafter	0
Total	\$ (715,486)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2903: Umpqua Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.10609149%
Employer's proportionate share at MD	0.10678295%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,404,791)
Employer's proportionate share of system NPL/(A) at MD	\$ 6,130,902
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 14,796,703
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,172,092)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 6,034,863
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 2,698
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (54,183)
Employer's Total Pension Expense/(Income)	\$ 5,983,378

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 330,609	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,285,176
Changes in proportionate share	\$ 11,872	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 234,311
Total (prior to post-MD contributions)	\$ 342,481	\$ 1,519,487
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,177,006)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (589,548)
2 nd Fiscal Year	(589,548)
3 rd Fiscal Year	(589,548)
4 th Fiscal Year	580,128
5 th Fiscal Year	11,509
Thereafter	0
Total	\$ (1,177,006)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2904: Lane Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.38295440%
Employer's proportionate share at MD	0.38736079%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (8,680,484)
Employer's proportionate share of system NPL/(A) at MD	\$ 22,240,170
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 53,675,822
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (4,251,827)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 21,891,786
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 17,194
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (269,964)
Employer's Total Pension Expense/(Income)	\$ 21,639,016

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,199,303	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,662,044
Changes in proportionate share	\$ 75,654	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,159,011
Total (prior to post-MD contributions)	\$ 1,274,957	\$ 5,821,055
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,546,098)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,204,621)
2 nd Fiscal Year	(2,204,621)
3 rd Fiscal Year	(2,204,621)
4 th Fiscal Year	2,045,431
5 th Fiscal Year	22,335
Thereafter	0
Total	\$ (4,546,098)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2905: Mt Hood Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.16560255%
Employer's proportionate share at MD	0.14963427%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (3,753,737)
Employer's proportionate share of system NPL/(A) at MD	\$ 8,591,194
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 20,734,526
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,642,445)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 8,456,616
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (62,310)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (154,134)
Employer's Total Pension Expense/(Income)	\$ 8,240,172

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 463,281	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,800,909
Changes in proportionate share	\$ 0	\$ 274,162
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 650,012
Total (prior to post-MD contributions)	\$ 463,281	\$ 2,725,083
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,261,802)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (970,428)
2 nd Fiscal Year	(970,428)
3 rd Fiscal Year	(970,428)
4 th Fiscal Year	679,852
5 th Fiscal Year	(30,371)
Thereafter	0
Total	\$ (2,261,802)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2906: Klamath Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.06400715%
Employer's proportionate share at MD	0.06718789%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,450,859)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,857,567
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 9,310,094
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (737,481)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,797,139
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 12,412
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (68,858)
Employer's Total Pension Expense/(Income)	\$ 3,740,693

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 208,020	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 808,633
Changes in proportionate share	\$ 54,611	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,359	\$ 326,636
Total (prior to post-MD contributions)	\$ 281,990	\$ 1,135,269
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (853,279)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (394,995)
2 nd Fiscal Year	(394,995)
3 rd Fiscal Year	(394,995)
4 th Fiscal Year	337,524
5 th Fiscal Year	(5,818)
Thereafter	0
Total	\$ (853,279)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2908: Clackamas Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.21535132%
Employer's proportionate share at MD	0.19112669%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (4,881,400)
Employer's proportionate share of system NPL/(A) at MD	\$ 10,973,465
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 26,484,049
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,097,883)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 10,801,570
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (94,527)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (116,982)
Employer's Total Pension Expense/(Income)	\$ 10,590,061

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 591,745	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,300,287
Changes in proportionate share	\$ 0	\$ 415,917
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 464,466
Total (prior to post-MD contributions)	\$ 591,745	\$ 3,180,670
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,588,925)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,174,567)
2 nd Fiscal Year	(1,174,567)
3 rd Fiscal Year	(1,174,567)
4 th Fiscal Year	940,455
5 th Fiscal Year	(5,679)
Thereafter	0
Total	\$ (2,588,925)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2910: Linn-Benton Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.21594803%
Employer's proportionate share at MD	0.20103454%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (4,894,926)
Employer's proportionate share of system NPL/(A) at MD	\$ 11,542,320
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 27,856,961
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,206,635)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 11,361,514
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (58,194)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (214,111)
Employer's Total Pension Expense/(Income)	\$ 11,089,209

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 622,420	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,419,532
Changes in proportionate share	\$ 0	\$ 256,052
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 889,008
Total (prior to post-MD contributions)	\$ 622,420	\$ 3,564,592
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,942,172)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,285,287)
2 nd Fiscal Year	(1,285,287)
3 rd Fiscal Year	(1,285,287)
4 th Fiscal Year	939,487
5 th Fiscal Year	(25,797)
Thereafter	0
Total	\$ (2,942,172)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2918: Portland Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	1.03404468%
Employer's proportionate share at MD	1.07067611%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (23,438,843)
Employer's proportionate share of system NPL/(A) at MD	\$ 61,472,455
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 148,361,482
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (11,752,168)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 60,509,511
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 142,939
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (913,058)
Employer's Total Pension Expense/(Income)	\$ 59,739,392

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,314,906	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,886,020
Changes in proportionate share	\$ 628,932	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,877,454
Total (prior to post-MD contributions)	\$ 3,943,838	\$ 16,763,474
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,819,636)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,165,091)
2 nd Fiscal Year	(6,165,091)
3 rd Fiscal Year	(6,165,091)
4 th Fiscal Year	5,612,326
5 th Fiscal Year	63,310
Thereafter	0
Total	\$ (12,819,636)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2919: Chemeketa Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.29810265%
Employer's proportionate share at MD	0.30014823%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (6,757,137)
Employer's proportionate share of system NPL/(A) at MD	\$ 17,232,895
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 41,590,950
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (3,294,547)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 16,962,947
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 7,982
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (293,654)
Employer's Total Pension Expense/(Income)	\$ 16,677,275

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 929,285	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,612,405
Changes in proportionate share	\$ 35,121	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,226,358
Total (prior to post-MD contributions)	\$ 964,406	\$ 4,838,763
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,874,357)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,798,073)
2 nd Fiscal Year	(1,798,073)
3 rd Fiscal Year	(1,798,073)
4 th Fiscal Year	1,516,788
5 th Fiscal Year	3,072
Thereafter	0
Total	\$ (3,874,357)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2922: Rogue Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.16757515%
Employer's proportionate share at MD	0.16520408%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (3,798,451)
Employer's proportionate share of system NPL/(A) at MD	\$ 9,485,128
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 22,892,004
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,813,346)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 9,336,547
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (9,252)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (85,403)
Employer's Total Pension Expense/(Income)	\$ 9,241,892

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 511,486	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,988,298
Changes in proportionate share	\$ 0	\$ 40,710
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 370,783
Total (prior to post-MD contributions)	\$ 511,486	\$ 2,399,791
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,888,305)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (927,093)
2 nd Fiscal Year	(927,093)
3 rd Fiscal Year	(927,093)
4 th Fiscal Year	881,842
5 th Fiscal Year	11,132
Thereafter	0
Total	\$ (1,888,305)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2995: Oregon Coast Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01497336%
Employer's proportionate share at MD	0.01995933%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (339,403)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,145,957
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,765,725
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (219,082)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,128,006
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 19,456
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,912)
Employer's Total Pension Expense/(Income)	\$ 1,143,550

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 61,796	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 240,219
Changes in proportionate share	\$ 85,604	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,088	\$ 53,990
Total (prior to post-MD contributions)	\$ 177,488	\$ 294,209
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (116,721)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (85,028)
2 nd Fiscal Year	(85,028)
3 rd Fiscal Year	(85,028)
4 th Fiscal Year	129,875
5 th Fiscal Year	8,488
Thereafter	0
Total	\$ (116,721)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2996: Columbia Gorge Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.04866030%
Employer's proportionate share at MD	0.05487119%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,102,990)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,150,408
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,603,393
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (602,288)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,101,058
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 24,235
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (17,721)
Employer's Total Pension Expense/(Income)	\$ 3,107,572

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 169,886	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 660,397
Changes in proportionate share	\$ 106,636	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 35,569	\$ 121,445
Total (prior to post-MD contributions)	\$ 312,091	\$ 781,842
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (469,751)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (269,973)
2 nd Fiscal Year	(269,973)
3 rd Fiscal Year	(269,973)
4 th Fiscal Year	326,070
5 th Fiscal Year	14,099
Thereafter	0
Total	\$ (469,751)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2997: Tillamook Bay Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01395341%
Employer's proportionate share at MD	0.01028858%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (316,284)
Employer's proportionate share of system NPL/(A) at MD	\$ 590,715
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,425,668
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (112,932)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 581,462
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (14,301)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 89
Employer's Total Pension Expense/(Income)	\$ 567,250

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 31,854	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 123,827
Changes in proportionate share	\$ 0	\$ 62,922
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,797	\$ 3,605
Total (prior to post-MD contributions)	\$ 36,651	\$ 190,354
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (153,703)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (66,055)
2 nd Fiscal Year	(66,055)
3 rd Fiscal Year	(66,055)
4 th Fiscal Year	46,846
5 th Fiscal Year	(2,385)
Thereafter	0
Total	\$ (153,703)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2998: Southwestern Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.07042177%
Employer's proportionate share at MD	0.07275499%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,596,261)
Employer's proportionate share of system NPL/(A) at MD	\$ 4,177,200
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 10,081,516
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (798,588)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 4,111,765
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 9,104
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (64,492)
Employer's Total Pension Expense/(Income)	\$ 4,056,377

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 225,256	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 875,636
Changes in proportionate share	\$ 40,060	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 274,680
Total (prior to post-MD contributions)	\$ 265,316	\$ 1,150,316
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (885,000)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (421,989)
2 nd Fiscal Year	(421,989)
3 rd Fiscal Year	(421,989)
4 th Fiscal Year	378,101
5 th Fiscal Year	2,867
Thereafter	0
Total	\$ (885,000)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2999: Central Oregon Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.23174417%
Employer's proportionate share at MD	0.24676204%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (5,252,979)
Employer's proportionate share of system NPL/(A) at MD	\$ 14,167,747
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 34,193,330
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,708,559)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 13,945,814
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 58,601
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (152,524)
Employer's Total Pension Expense/(Income)	\$ 13,851,891

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 763,997	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,969,881
Changes in proportionate share	\$ 257,845	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 647,562
Total (prior to post-MD contributions)	\$ 1,021,842	\$ 3,617,443
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,595,601)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,337,319)
2 nd Fiscal Year	(1,337,319)
3 rd Fiscal Year	(1,337,319)
4 th Fiscal Year	1,372,699
5 th Fiscal Year	43,656
Thereafter	0
Total	\$ (2,595,601)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3003: Baker School District 5J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.08416892%
Employer's proportionate share at MD	0.08816289%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,907,869)
Employer's proportionate share of system NPL/(A) at MD	\$ 5,061,838
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 12,216,558
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (967,711)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 4,982,546
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 15,585
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (14,062)
Employer's Total Pension Expense/(Income)	\$ 4,984,069

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 272,960	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,061,076
Changes in proportionate share	\$ 68,573	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 52,003
Total (prior to post-MD contributions)	\$ 341,533	\$ 1,113,079
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (771,546)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (442,716)
2 nd Fiscal Year	(442,716)
3 rd Fiscal Year	(442,716)
4 th Fiscal Year	526,245
5 th Fiscal Year	30,358
Thereafter	0
Total	\$ (771,546)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3008: Huntington School District 16J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01020928%
Employer's proportionate share at MD	0.00988262%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (231,415)
Employer's proportionate share of system NPL/(A) at MD	\$ 567,407
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,369,415
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (108,476)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 558,519
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,275)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,205)
Employer's Total Pension Expense/(Income)	\$ 556,039

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,597	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 118,941
Changes in proportionate share	\$ 0	\$ 5,609
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,152	\$ 10,376
Total (prior to post-MD contributions)	\$ 34,749	\$ 134,926
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (100,177)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (52,277)
2 nd Fiscal Year	(52,277)
3 rd Fiscal Year	(52,277)
4 th Fiscal Year	55,326
5 th Fiscal Year	1,329
Thereafter	0
Total	\$ (100,177)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3016: Burnt River High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00616456%
Employer's proportionate share at MD	0.00724021%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (139,733)
Employer's proportionate share of system NPL/(A) at MD	\$ 415,694
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,003,262
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (79,471)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 409,182
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 4,197
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,199
Employer's Total Pension Expense/(Income)	\$ 415,578

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,416	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 87,139
Changes in proportionate share	\$ 18,468	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,579	\$ 3,255
Total (prior to post-MD contributions)	\$ 51,463	\$ 90,394
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (38,931)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (30,086)
2 nd Fiscal Year	(30,086)
3 rd Fiscal Year	(30,086)
4 th Fiscal Year	47,906
5 th Fiscal Year	3,423
Thereafter	0
Total	\$ (38,931)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3027: Pine-Eagle School District 61

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01990303%
Employer's proportionate share at MD	0.01885661%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (451,145)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,082,645
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,612,923
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (206,978)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,065,686
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (4,083)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,559
Employer's Total Pension Expense/(Income)	\$ 1,067,162

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 58,382	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 226,947
Changes in proportionate share	\$ 0	\$ 17,967
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,242	\$ 0
Total (prior to post-MD contributions)	\$ 80,624	\$ 244,914
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (164,290)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (93,540)
2 nd Fiscal Year	(93,540)
3 rd Fiscal Year	(93,540)
4 th Fiscal Year	111,541
5 th Fiscal Year	4,787
Thereafter	0
Total	\$ (164,290)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3037: Alsea School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01876236%
Employer's proportionate share at MD	0.01860108%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (425,289)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,067,974
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,577,515
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (204,173)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,051,244
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (629)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (6,387)
Employer's Total Pension Expense/(Income)	\$ 1,044,228

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 57,591	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 223,872
Changes in proportionate share	\$ 0	\$ 2,769
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 24,951
Total (prior to post-MD contributions)	\$ 57,591	\$ 251,592
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (194,001)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (100,744)
2 nd Fiscal Year	(100,744)
3 rd Fiscal Year	(100,744)
4 th Fiscal Year	104,228
5 th Fiscal Year	4,003
Thereafter	0
Total	\$ (194,001)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3039: Corvallis School District 509J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.32033666%
Employer's proportionate share at MD	0.29210349%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (7,261,118)
Employer's proportionate share of system NPL/(A) at MD	\$ 16,771,009
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 40,476,206
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (3,206,244)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 16,508,297
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (110,168)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,549
Employer's Total Pension Expense/(Income)	\$ 16,410,678

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 904,378	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,515,584
Changes in proportionate share	\$ 0	\$ 484,741
Differences between employer contributions and employer's proportionate share of system contributions	\$ 108,508	\$ 43,606
Total (prior to post-MD contributions)	\$ 1,012,886	\$ 4,043,931
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,031,045)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,569,483)
2 nd Fiscal Year	(1,569,483)
3 rd Fiscal Year	(1,569,483)
4 th Fiscal Year	1,629,394
5 th Fiscal Year	48,011
Thereafter	0
Total	\$ (3,031,045)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3043: Philomath School District 17J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.07520112%
Employer's proportionate share at MD	0.06774442%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,704,595)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,889,520
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 9,387,211
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (743,590)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,828,592
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (29,097)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (4,998)
Employer's Total Pension Expense/(Income)	\$ 3,794,497

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 209,743	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 815,331
Changes in proportionate share	\$ 0	\$ 128,025
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 18,571
Total (prior to post-MD contributions)	\$ 209,743	\$ 961,927
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (752,184)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (375,449)
2 nd Fiscal Year	(375,449)
3 rd Fiscal Year	(375,449)
4 th Fiscal Year	367,020
5 th Fiscal Year	7,142
Thereafter	0
Total	\$ (752,184)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3049: Monroe Elementary School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	107
Employer's Total Pension Expense/(Income)	\$	107

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 471	\$ 0
Total (prior to post-MD contributions)	\$ 471	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 471

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 107
2 nd Fiscal Year	107
3 rd Fiscal Year	107
4 th Fiscal Year	107
5 th Fiscal Year	43
Thereafter	0
Total	\$ 471

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3075: West Linn School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.50759552%
Employer's proportionate share at MD	0.49006718%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (11,505,742)
Employer's proportionate share of system NPL/(A) at MD	\$ 28,137,018
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 67,907,645
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (5,379,173)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 27,696,261
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (68,397)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (411)
Employer's Total Pension Expense/(Income)	\$ 27,627,453

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,517,290	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,898,157
Changes in proportionate share	\$ 0	\$ 300,948
Differences between employer contributions and employer's proportionate share of system contributions	\$ 102,451	\$ 127,025
Total (prior to post-MD contributions)	\$ 1,619,741	\$ 6,326,130
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,706,389)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,538,181)
2 nd Fiscal Year	(2,538,181)
3 rd Fiscal Year	(2,538,181)
4 th Fiscal Year	2,809,128
5 th Fiscal Year	99,026
Thereafter	0
Total	\$ (4,706,389)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3083: Welches Elementary School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	158
Employer's Total Pension Expense/(Income)	\$	158

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 693	\$ 0
Total (prior to post-MD contributions)	\$ 693	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 693

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 158
2 nd Fiscal Year	158
3 rd Fiscal Year	158
4 th Fiscal Year	158
5 th Fiscal Year	61
Thereafter	0
Total	\$ 693

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3094: Damascus-Union School District 26

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	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	\$ 636	\$ 0
Total (prior to post-MD contributions)	\$ 636	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 636

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 144
2 nd Fiscal Year	144
3 rd Fiscal Year	144
4 th Fiscal Year	144
5 th Fiscal Year	60
Thereafter	0
Total	\$ 636

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3102: Molalla Elementary School 35

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	220
Employer's Total Pension Expense/(Income)	\$	220

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 966	\$ 0
Total (prior to post-MD contributions)	\$ 966	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 966

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 220
2 nd Fiscal Year	220
3 rd Fiscal Year	220
4 th Fiscal Year	220
5 th Fiscal Year	86
Thereafter	0
Total	\$ 966

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3109: Boring School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	226
Employer's Total Pension Expense/(Income)	\$	226

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 993	\$ 0
Total (prior to post-MD contributions)	\$ 993	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 993

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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	226
5 th Fiscal Year	89
Thereafter	0
Total	\$ 993

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3111: Sandy Elementary School District 46

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	937
Employer's Total Pension Expense/(Income)	\$	937

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,082	\$ 0
Total (prior to post-MD contributions)	\$ 4,082	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,082

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 937
2 nd Fiscal Year	937
3 rd Fiscal Year	937
4 th Fiscal Year	914
5 th Fiscal Year	357
Thereafter	0
Total	\$ 4,082

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3116: Colton School District 53

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.05900723%
Employer's proportionate share at MD	0.06099327%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,337,526)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,501,905
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,451,717
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (669,486)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,447,049
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 7,750
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (7,546)
Employer's Total Pension Expense/(Income)	\$ 3,447,253

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 188,840	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 734,079
Changes in proportionate share	\$ 34,098	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,982	\$ 64,958
Total (prior to post-MD contributions)	\$ 248,920	\$ 799,037
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (550,117)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (307,132)
2 nd Fiscal Year	(307,132)
3 rd Fiscal Year	(307,132)
4 th Fiscal Year	356,919
5 th Fiscal Year	14,359
Thereafter	0
Total	\$ (550,117)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3122: Oregon City School District 62

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.39343956%
Employer's proportionate share at MD	0.43326436%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (8,918,152)
Employer's proportionate share of system NPL/(A) at MD	\$ 24,875,706
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 60,036,590
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (4,755,683)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 24,486,037
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 155,400
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (43,485)
Employer's Total Pension Expense/(Income)	\$ 24,597,952

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,341,424	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,214,512
Changes in proportionate share	\$ 683,758	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 44,981	\$ 246,310
Total (prior to post-MD contributions)	\$ 2,070,163	\$ 5,460,822
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,390,659)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,071,237)
2 nd Fiscal Year	(2,071,237)
3 rd Fiscal Year	(2,071,237)
4 th Fiscal Year	2,661,341
5 th Fiscal Year	161,712
Thereafter	0
Total	\$ (3,390,659)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3138: Canby Elementary School District 86

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	567
Employer's Total Pension Expense/(Income)	\$	567

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,489	\$ 0
Total (prior to post-MD contributions)	\$ 2,489	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,489

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 567
2 nd Fiscal Year	567
3 rd Fiscal Year	567
4 th Fiscal Year	564
5 th Fiscal Year	224
Thereafter	0
Total	\$ 2,489

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3160: Gladstone School District 115

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	9,708
Employer's Total Pension Expense/(Income)	\$	9,708

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 38,463	\$ 0
Total (prior to post-MD contributions)	\$ 38,463	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 38,463

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,708
2 nd Fiscal Year	9,708
3 rd Fiscal Year	9,708
4 th Fiscal Year	7,580
5 th Fiscal Year	1,759
Thereafter	0
Total	\$ 38,463

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3174: Canby Union High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	168
Employer's Total Pension Expense/(Income)	\$	168

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 741	\$ 0
Total (prior to post-MD contributions)	\$ 741	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 741

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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
2 nd Fiscal Year	168
3 rd Fiscal Year	168
4 th Fiscal Year	168
5 th Fiscal Year	69
Thereafter	0
Total	\$ 741

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3175: Sandy Union High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	218
Employer's Total Pension Expense/(Income)	\$	218

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 930	\$ 0
Total (prior to post-MD contributions)	\$ 930	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 930

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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
2 nd Fiscal Year	218
3 rd Fiscal Year	218
4 th Fiscal Year	204
5 th Fiscal Year	72
Thereafter	0
Total	\$ 930

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3176: Molalla Union High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	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	\$ 1,507	\$ 0
Total (prior to post-MD contributions)	\$ 1,507	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,507

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 342
2 nd Fiscal Year	342
3 rd Fiscal Year	342
4 th Fiscal Year	342
5 th Fiscal Year	139
Thereafter	0
Total	\$ 1,507

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3179: Clatsop County School District 1C

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00030200%
Employer's proportionate share at MD	0.00469627%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (6,845)
Employer's proportionate share of system NPL/(A) at MD	\$ 269,635
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 650,753
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (51,548)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 265,411
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 17,147
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,294
Employer's Total Pension Expense/(Income)	\$ 290,852

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,540	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 56,522
Changes in proportionate share	\$ 75,445	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 31,335	\$ 0
Total (prior to post-MD contributions)	\$ 121,320	\$ 56,522
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 64,798

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,777
2 nd Fiscal Year	1,777
3 rd Fiscal Year	1,777
4 th Fiscal Year	50,549
5 th Fiscal Year	8,918
Thereafter	0
Total	\$ 64,798

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3186: Jewell School District 8

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02803714%
Employer's proportionate share at MD	0.03352521%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (635,522)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,924,837
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,645,522
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (367,986)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,894,685
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 21,415
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,290
Employer's Total Pension Expense/(Income)	\$ 1,917,390

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 103,797	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 403,489
Changes in proportionate share	\$ 94,225	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,801	\$ 24,633
Total (prior to post-MD contributions)	\$ 222,823	\$ 428,122
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (205,299)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (146,223)
2 nd Fiscal Year	(146,223)
3 rd Fiscal Year	(146,223)
4 th Fiscal Year	217,606
5 th Fiscal Year	15,764
Thereafter	0
Total	\$ (205,299)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3187: Seaside Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.11189913%
Employer's proportionate share at MD	0.09867842%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,536,434)
Employer's proportionate share of system NPL/(A) at MD	\$ 5,665,583
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 13,673,674
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,083,134)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 5,576,834
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (51,588)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (6,279)
Employer's Total Pension Expense/(Income)	\$ 5,518,967

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 305,517	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,187,635
Changes in proportionate share	\$ 0	\$ 226,989
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 23,843
Total (prior to post-MD contributions)	\$ 305,517	\$ 1,438,467
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,132,950)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (555,092)
2 nd Fiscal Year	(555,092)
3 rd Fiscal Year	(555,092)
4 th Fiscal Year	525,809
5 th Fiscal Year	6,518
Thereafter	0
Total	\$ (1,132,950)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3195: Warrenton-Hammond School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.05906697%
Employer's proportionate share at MD	0.05942954%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,338,880)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,412,124
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,235,034
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (652,322)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,358,674
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,415
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (18,193)
Employer's Total Pension Expense/(Income)	\$ 3,341,896

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 183,999	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 715,259
Changes in proportionate share	\$ 6,225	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 73,352
Total (prior to post-MD contributions)	\$ 190,224	\$ 788,611
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (598,387)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (316,234)
2 nd Fiscal Year	(316,234)
3 rd Fiscal Year	(316,234)
4 th Fiscal Year	336,954
5 th Fiscal Year	13,362
Thereafter	0
Total	\$ (598,387)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3230: Vernonia School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.06651132%
Employer's proportionate share at MD	0.05468341%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,507,622)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,139,627
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,577,373
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (600,227)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,090,446
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (46,154)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (36,975)
Employer's Total Pension Expense/(Income)	\$ 3,007,317

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 169,305	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 658,137
Changes in proportionate share	\$ 0	\$ 203,075
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 134,742
Total (prior to post-MD contributions)	\$ 169,305	\$ 995,954
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (826,649)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (358,670)
2 nd Fiscal Year	(358,670)
3 rd Fiscal Year	(358,670)
4 th Fiscal Year	253,246
5 th Fiscal Year	(3,885)
Thereafter	0
Total	\$ (826,649)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3241: Coquille School District 8

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.08586692%
Employer's proportionate share at MD	0.08175135%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,946,358)
Employer's proportionate share of system NPL/(A) at MD	\$ 4,693,722
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 11,328,124
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (897,335)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 4,620,197
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (16,059)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,747
Employer's Total Pension Expense/(Income)	\$ 4,619,885

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 253,109	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 983,911
Changes in proportionate share	\$ 0	\$ 70,661
Differences between employer contributions and employer's proportionate share of system contributions	\$ 111,677	\$ 67,211
Total (prior to post-MD contributions)	\$ 364,786	\$ 1,121,783
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (756,997)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (412,244)
2 nd Fiscal Year	(412,244)
3 rd Fiscal Year	(412,244)
4 th Fiscal Year	469,263
5 th Fiscal Year	10,474
Thereafter	0
Total	\$ (756,997)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3242: Coos Bay School District 9

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.18005468%
Employer's proportionate share at MD	0.17838252%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (4,081,326)
Employer's proportionate share of system NPL/(A) at MD	\$ 10,241,763
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 24,718,115
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,957,998)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 10,081,330
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (6,525)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 38,152
Employer's Total Pension Expense/(Income)	\$ 10,112,957

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 552,288	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,146,906
Changes in proportionate share	\$ 0	\$ 28,710
Differences between employer contributions and employer's proportionate share of system contributions	\$ 139,109	\$ 0
Total (prior to post-MD contributions)	\$ 691,397	\$ 2,175,616
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,484,219)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (867,215)
2 nd Fiscal Year	(867,215)
3 rd Fiscal Year	(867,215)
4 th Fiscal Year	1,068,946
5 th Fiscal Year	48,480
Thereafter	0
Total	\$ (1,484,219)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3245: North Bend Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.10316458%
Employer's proportionate share at MD	0.10906101%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,338,447)
Employer's proportionate share of system NPL/(A) at MD	\$ 6,261,696
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 15,112,370
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,197,097)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 6,163,608
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 23,008
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (20,043)
Employer's Total Pension Expense/(Income)	\$ 6,166,573

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 337,662	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,312,593
Changes in proportionate share	\$ 101,237	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 47,161	\$ 145,835
Total (prior to post-MD contributions)	\$ 486,060	\$ 1,458,428
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (972,368)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (546,577)
2 nd Fiscal Year	(546,577)
3 rd Fiscal Year	(546,577)
4 th Fiscal Year	640,719
5 th Fiscal Year	26,643
Thereafter	0
Total	\$ (972,368)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3252: Powers School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01675698%
Employer's proportionate share at MD	0.01558265%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (379,833)
Employer's proportionate share of system NPL/(A) at MD	\$ 894,672
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,159,257
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (171,041)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 880,657
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (4,582)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (5,267)
Employer's Total Pension Expense/(Income)	\$ 870,808

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 48,245	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 187,543
Changes in proportionate share	\$ 0	\$ 20,162
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 20,636
Total (prior to post-MD contributions)	\$ 48,245	\$ 228,341
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (180,096)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (88,368)
2 nd Fiscal Year	(88,368)
3 rd Fiscal Year	(88,368)
4 th Fiscal Year	83,291
5 th Fiscal Year	1,716
Thereafter	0
Total	\$ (180,096)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3257: Myrtle Point School District 41

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.06164842%
Employer's proportionate share at MD	0.06491542%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,397,394)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,727,094
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,995,202
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (712,538)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,668,710
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 12,748
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,689
Employer's Total Pension Expense/(Income)	\$ 3,691,147

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 200,984	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 781,283
Changes in proportionate share	\$ 56,091	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 44,874	\$ 12,216
Total (prior to post-MD contributions)	\$ 301,949	\$ 793,499
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (491,550)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (304,662)
2 nd Fiscal Year	(304,662)
3 rd Fiscal Year	(304,662)
4 th Fiscal Year	400,177
5 th Fiscal Year	22,258
Thereafter	0
Total	\$ (491,550)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3264: Bandon School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.07537303%
Employer's proportionate share at MD	0.06695697%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,708,492)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,844,309
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 9,278,096
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (734,946)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,784,089
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (32,840)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (32,967)
Employer's Total Pension Expense/(Income)	\$ 3,718,282

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 207,305	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 805,854
Changes in proportionate share	\$ 0	\$ 144,497
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 127,684
Total (prior to post-MD contributions)	\$ 207,305	\$ 1,078,035
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (870,730)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (403,193)
2 nd Fiscal Year	(403,193)
3 rd Fiscal Year	(403,193)
4 th Fiscal Year	337,641
5 th Fiscal Year	1,207
Thereafter	0
Total	\$ (870,730)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3274: Crook County School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03626342%
Employer's proportionate share at MD	0.05828082%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (821,988)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,346,171
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,075,859
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (639,714)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,293,754
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 85,914
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (82,389)
Employer's Total Pension Expense/(Income)	\$ 3,297,279

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 180,442	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 701,433
Changes in proportionate share	\$ 378,020	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,300	\$ 377,548
Total (prior to post-MD contributions)	\$ 570,762	\$ 1,078,981
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (508,219)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (290,143)
2 nd Fiscal Year	(290,143)
3 rd Fiscal Year	(290,143)
4 th Fiscal Year	345,767
5 th Fiscal Year	16,444
Thereafter	0
Total	\$ (508,219)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3275: Port Orford-Langlois School District 2Cj

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03332499%
Employer's proportionate share at MD	0.02480228%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (755,382)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,424,013
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,436,803
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (272,240)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,401,707
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (33,256)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,266)
Employer's Total Pension Expense/(Income)	\$ 1,367,185

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 76,790	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 298,505
Changes in proportionate share	\$ 0	\$ 146,328
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,364	\$ 23,676
Total (prior to post-MD contributions)	\$ 100,154	\$ 468,509
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (368,355)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (159,497)
2 nd Fiscal Year	(159,497)
3 rd Fiscal Year	(159,497)
4 th Fiscal Year	114,334
5 th Fiscal Year	(4,199)
Thereafter	0
Total	\$ (368,355)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3277: Curry County School District 3C

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	267
Employer's Total Pension Expense/(Income)	\$	267

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,173	\$ 0
Total (prior to post-MD contributions)	\$ 1,173	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,173

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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
2 nd Fiscal Year	267
3 rd Fiscal Year	267
4 th Fiscal Year	267
5 th Fiscal Year	105
Thereafter	0
Total	\$ 1,173

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3281: Ophir School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	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	\$ 851	\$ 0
Total (prior to post-MD contributions)	\$ 851	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 851

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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	193
4 th Fiscal Year	193
5 th Fiscal Year	79
Thereafter	0
Total	\$ 851

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3282: Pistol River School District 16

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 0
Employer's proportionate share of system NPL/(A) at MD	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 0
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 0
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 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	\$ 856	\$ 0
Total (prior to post-MD contributions)	\$ 856	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 856

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 194
2 nd Fiscal Year	194
3 rd Fiscal Year	194
4 th Fiscal Year	194
5 th Fiscal Year	80
Thereafter	0
Total	\$ 856

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3283: Brookings-Harbor School District 17C

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.04184357%
Employer's proportionate share at MD	0.04444722%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (948,474)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,551,920
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,158,964
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (487,870)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,511,945
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 10,160
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (32,444)
Employer's Total Pension Expense/(Income)	\$ 2,489,661

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 137,612	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 534,940
Changes in proportionate share	\$ 44,703	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 134,335
Total (prior to post-MD contributions)	\$ 182,315	\$ 669,275
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (486,960)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (246,247)
2 nd Fiscal Year	(246,247)
3 rd Fiscal Year	(246,247)
4 th Fiscal Year	243,976
5 th Fiscal Year	7,804
Thereafter	0
Total	\$ (486,960)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3288: Central Curry School District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.04801285%
Employer's proportionate share at MD	0.04127202%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,088,314)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,369,617
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 5,718,983
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (453,018)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,332,498
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (26,303)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,424)
Employer's Total Pension Expense/(Income)	\$ 2,304,771

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 127,782	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 496,725
Changes in proportionate share	\$ 0	\$ 115,735
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,919	\$ 11,608
Total (prior to post-MD contributions)	\$ 135,701	\$ 624,068
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (488,367)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (235,690)
2 nd Fiscal Year	(235,690)
3 rd Fiscal Year	(235,690)
4 th Fiscal Year	216,891
5 th Fiscal Year	1,813
Thereafter	0
Total	\$ (488,367)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3291: Bend-La Pine Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.88105365%
Employer's proportionate share at MD	0.94498571%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (19,970,972)
Employer's proportionate share of system NPL/(A) at MD	\$ 54,255,989
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 130,944,810
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (10,372,540)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 53,406,088
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 249,469
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (32,879)
Employer's Total Pension Expense/(Income)	\$ 53,622,678

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,925,758	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,373,285
Changes in proportionate share	\$ 1,097,661	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 463,968	\$ 711,737
Total (prior to post-MD contributions)	\$ 4,487,387	\$ 12,085,022
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,597,635)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,545,047)
2 nd Fiscal Year	(4,545,047)
3 rd Fiscal Year	(4,545,047)
4 th Fiscal Year	5,736,444
5 th Fiscal Year	301,062
Thereafter	0
Total	\$ (7,597,635)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3296: Sisters School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03473763%
Employer's proportionate share at MD	0.03391430%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (787,403)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,947,176
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,699,438
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (372,257)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,916,675
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (3,213)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,430
Employer's Total Pension Expense/(Income)	\$ 1,928,892

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 105,002	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 408,172
Changes in proportionate share	\$ 0	\$ 14,135
Differences between employer contributions and employer's proportionate share of system contributions	\$ 63,554	\$ 0
Total (prior to post-MD contributions)	\$ 168,556	\$ 422,307
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (253,751)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (158,672)
2 nd Fiscal Year	(158,672)
3 rd Fiscal Year	(158,672)
4 th Fiscal Year	209,999
5 th Fiscal Year	12,265
Thereafter	0
Total	\$ (253,751)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3307: Oakland School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.04997780%
Employer's proportionate share at MD	0.04967684%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,132,854)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,852,177
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,883,622
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (545,273)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,807,498
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,174)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (294)
Employer's Total Pension Expense/(Income)	\$ 2,806,030

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 153,804	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 597,881
Changes in proportionate share	\$ 0	\$ 5,168
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,402	\$ 23,786
Total (prior to post-MD contributions)	\$ 172,206	\$ 626,835
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (454,629)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (251,782)
2 nd Fiscal Year	(251,782)
3 rd Fiscal Year	(251,782)
4 th Fiscal Year	289,369
5 th Fiscal Year	11,348
Thereafter	0
Total	\$ (454,629)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3310: Roseburg Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.22331691%
Employer's proportionate share at MD	0.22374504%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (5,061,957)
Employer's proportionate share of system NPL/(A) at MD	\$ 12,846,235
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 31,003,910
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,455,915)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 12,645,003
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,671
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,088
Employer's Total Pension Expense/(Income)	\$ 12,671,762

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 692,734	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,692,862
Changes in proportionate share	\$ 7,351	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 171,873	\$ 99,683
Total (prior to post-MD contributions)	\$ 871,958	\$ 2,792,545
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,920,587)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,100,658)
2 nd Fiscal Year	(1,100,658)
3 rd Fiscal Year	(1,100,658)
4 th Fiscal Year	1,326,806
5 th Fiscal Year	54,580
Thereafter	0
Total	\$ (1,920,587)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3316: Glide School District 12

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03784842%
Employer's proportionate share at MD	0.03590609%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (857,916)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,061,534
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,975,436
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (394,120)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,029,241
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (7,579)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,388
Employer's Total Pension Expense/(Income)	\$ 2,034,050

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 111,168	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 432,144
Changes in proportionate share	\$ 0	\$ 33,348
Differences between employer contributions and employer's proportionate share of system contributions	\$ 46,578	\$ 0
Total (prior to post-MD contributions)	\$ 157,746	\$ 465,492
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (307,746)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (176,116)
2 nd Fiscal Year	(176,116)
3 rd Fiscal Year	(176,116)
4 th Fiscal Year	212,538
5 th Fiscal Year	8,065
Thereafter	0
Total	\$ (307,746)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3318: Days Creek School District 15

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02885057%
Employer's proportionate share at MD	0.02183922%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (653,960)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,253,890
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,026,218
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (239,716)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,234,249
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (27,359)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (8,357)
Employer's Total Pension Expense/(Income)	\$ 1,198,533

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 67,616	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 262,844
Changes in proportionate share	\$ 0	\$ 120,379
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 35,875
Total (prior to post-MD contributions)	\$ 67,616	\$ 419,098
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (351,482)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (145,760)
2 nd Fiscal Year	(145,760)
3 rd Fiscal Year	(145,760)
4 th Fiscal Year	93,491
5 th Fiscal Year	(7,691)
Thereafter	0
Total	\$ (351,482)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3319: South Umpqua School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	1,036
Employer's Total Pension Expense/(Income)	\$	1,036

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,557	\$ 0
Total (prior to post-MD contributions)	\$ 4,557	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,557

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,036
2 nd Fiscal Year	1,036
3 rd Fiscal Year	1,036
4 th Fiscal Year	1,036
5 th Fiscal Year	413
Thereafter	0
Total	\$ 4,557

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3320: Camas Valley School District 21

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01725265%
Employer's proportionate share at MD	0.01716104%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (391,068)
Employer's proportionate share of system NPL/(A) at MD	\$ 985,294
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,377,972
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (188,366)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 969,860
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (357)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,633
Employer's Total Pension Expense/(Income)	\$ 981,136

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 53,132	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 206,540
Changes in proportionate share	\$ 0	\$ 1,573
Differences between employer contributions and employer's proportionate share of system contributions	\$ 45,230	\$ 0
Total (prior to post-MD contributions)	\$ 98,362	\$ 208,113
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (109,751)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (75,196)
2 nd Fiscal Year	(75,196)
3 rd Fiscal Year	(75,196)
4 th Fiscal Year	109,475
5 th Fiscal Year	6,361
Thereafter	0
Total	\$ (109,751)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3321: North Douglas School District 22

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03681816%
Employer's proportionate share at MD	0.03239021%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (834,563)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,859,671
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,488,248
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (355,528)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,830,540
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (17,278)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (16,596)
Employer's Total Pension Expense/(Income)	\$ 1,796,666

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 100,283	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 389,829
Changes in proportionate share	\$ 0	\$ 76,024
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 61,779
Total (prior to post-MD contributions)	\$ 100,283	\$ 527,632
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (427,349)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (197,083)
2 nd Fiscal Year	(197,083)
3 rd Fiscal Year	(197,083)
4 th Fiscal Year	162,711
5 th Fiscal Year	1,190
Thereafter	0
Total	\$ (427,349)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3324: Yoncalla School District 32

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02638722%
Employer's proportionate share at MD	0.02492187%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (598,123)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,430,880
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,453,374
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (273,552)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,408,465
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (5,718)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,700
Employer's Total Pension Expense/(Income)	\$ 1,411,447

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 77,160	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 299,945
Changes in proportionate share	\$ 0	\$ 25,159
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,464	\$ 0
Total (prior to post-MD contributions)	\$ 111,624	\$ 325,104
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (213,480)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (122,595)
2 nd Fiscal Year	(122,595)
3 rd Fiscal Year	(122,595)
4 th Fiscal Year	148,007
5 th Fiscal Year	6,300
Thereafter	0
Total	\$ (213,480)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3325: Elkton School District 34

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02147363%
Employer's proportionate share at MD	0.01978705%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (486,746)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,136,066
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,741,853
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (217,191)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,118,270
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (6,581)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 912
Employer's Total Pension Expense/(Income)	\$ 1,112,601

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 61,262	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 238,145
Changes in proportionate share	\$ 0	\$ 28,957
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,672	\$ 0
Total (prior to post-MD contributions)	\$ 64,934	\$ 267,102
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (202,168)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (105,373)
2 nd Fiscal Year	(105,373)
3 rd Fiscal Year	(105,373)
4 th Fiscal Year	110,818
5 th Fiscal Year	3,133
Thereafter	0
Total	\$ (202,168)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3331: Umpqua School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	173
Employer's Total Pension Expense/(Income)	\$	173

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 759	\$ 0
Total (prior to post-MD contributions)	\$ 759	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 759

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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	173
4 th Fiscal Year	173
5 th Fiscal Year	67
Thereafter	0
Total	\$ 759

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3335: Riddle School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03502422%
Employer's proportionate share at MD	0.03344688%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (793,899)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,920,340
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,634,668
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (367,126)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,890,258
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (6,155)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,204
Employer's Total Pension Expense/(Income)	\$ 1,887,307

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 103,554	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 402,547
Changes in proportionate share	\$ 0	\$ 27,081
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,726	\$ 0
Total (prior to post-MD contributions)	\$ 115,280	\$ 429,628
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (314,348)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (171,485)
2 nd Fiscal Year	(171,485)
3 rd Fiscal Year	(171,485)
4 th Fiscal Year	193,058
5 th Fiscal Year	7,049
Thereafter	0
Total	\$ (314,348)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3338: Glendale 77

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03767910%
Employer's proportionate share at MD	0.03175365%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (854,078)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,823,124
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,400,041
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (348,541)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,794,565
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (23,122)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (14,826)
Employer's Total Pension Expense/(Income)	\$ 1,756,617

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 98,312	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 382,168
Changes in proportionate share	\$ 0	\$ 101,735
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 60,307
Total (prior to post-MD contributions)	\$ 98,312	\$ 544,210
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (445,898)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (197,950)
2 nd Fiscal Year	(197,950)
3 rd Fiscal Year	(197,950)
4 th Fiscal Year	151,729
5 th Fiscal Year	(3,778)
Thereafter	0
Total	\$ (445,898)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3349: Winston-Dillard Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	0
Employer's Total Pension Expense/(Income)	\$	0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3353: Sutherlin School District 130

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02998764%
Employer's proportionate share at MD	0.03187822%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (679,734)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,830,276
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,417,302
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (349,908)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,801,605
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 7,377
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (17,131)
Employer's Total Pension Expense/(Income)	\$ 1,791,851

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 98,698	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 383,667
Changes in proportionate share	\$ 32,460	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,963	\$ 92,439
Total (prior to post-MD contributions)	\$ 145,121	\$ 476,106
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (330,985)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (170,383)
2 nd Fiscal Year	(170,383)
3 rd Fiscal Year	(170,383)
4 th Fiscal Year	176,643
5 th Fiscal Year	3,522
Thereafter	0
Total	\$ (330,985)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3361: Arlington Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02111036%
Employer's proportionate share at MD	0.02092548%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (478,512)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,201,428
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,899,603
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (229,686)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,182,608
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (721)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (5,503)
Employer's Total Pension Expense/(Income)	\$ 1,176,384

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 64,787	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 251,847
Changes in proportionate share	\$ 0	\$ 3,174
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,493	\$ 32,149
Total (prior to post-MD contributions)	\$ 71,280	\$ 287,170
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (215,890)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (111,664)
2 nd Fiscal Year	(111,664)
3 rd Fiscal Year	(111,664)
4 th Fiscal Year	116,425
5 th Fiscal Year	2,679
Thereafter	0
Total	\$ (215,890)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3364: Condon Admin School District 25J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01618220%
Employer's proportionate share at MD	0.01624534%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (366,804)
Employer's proportionate share of system NPL/(A) at MD	\$ 932,720
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,251,085
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (178,315)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 918,109
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 246
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,641
Employer's Total Pension Expense/(Income)	\$ 921,996

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 50,297	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 195,519
Changes in proportionate share	\$ 1,085	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 27,316	\$ 17,369
Total (prior to post-MD contributions)	\$ 78,698	\$ 212,888
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (134,190)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (77,971)
2 nd Fiscal Year	(77,971)
3 rd Fiscal Year	(77,971)
4 th Fiscal Year	96,630
5 th Fiscal Year	3,092
Thereafter	0
Total	\$ (134,190)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3370: Prairie City School District 4

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01701153%
Employer's proportionate share at MD	0.01621323%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (385,603)
Employer's proportionate share of system NPL/(A) at MD	\$ 930,876
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,246,635
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (177,963)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 916,294
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (3,115)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (9,945)
Employer's Total Pension Expense/(Income)	\$ 903,234

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 50,198	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 195,133
Changes in proportionate share	\$ 0	\$ 13,706
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 39,450
Total (prior to post-MD contributions)	\$ 50,198	\$ 248,289
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (198,091)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (94,756)
2 nd Fiscal Year	(94,756)
3 rd Fiscal Year	(94,756)
4 th Fiscal Year	84,685
5 th Fiscal Year	1,491
Thereafter	0
Total	\$ (198,091)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3372: Monument School District 8

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00945739%
Employer's proportionate share at MD	0.01010955%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (214,372)
Employer's proportionate share of system NPL/(A) at MD	\$ 580,436
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,400,860
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (110,966)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 571,344
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,545
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,739
Employer's Total Pension Expense/(Income)	\$ 576,628

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 31,300	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 121,673
Changes in proportionate share	\$ 11,196	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,621	\$ 10,708
Total (prior to post-MD contributions)	\$ 61,117	\$ 132,381
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (71,264)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (45,656)
2 nd Fiscal Year	(45,656)
3 rd Fiscal Year	(45,656)
4 th Fiscal Year	62,816
5 th Fiscal Year	2,889
Thereafter	0
Total	\$ (71,264)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3375: Dayville School District 16J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00979595%
Employer's proportionate share at MD	0.00916981%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (222,046)
Employer's proportionate share of system NPL/(A) at MD	\$ 526,481
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,270,643
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (100,651)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 518,234
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (2,443)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (369)
Employer's Total Pension Expense/(Income)	\$ 515,422

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 28,391	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 110,362
Changes in proportionate share	\$ 0	\$ 10,750
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,305	\$ 4,442
Total (prior to post-MD contributions)	\$ 30,696	\$ 125,554
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (94,858)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (49,017)
2 nd Fiscal Year	(49,017)
3 rd Fiscal Year	(49,017)
4 th Fiscal Year	50,996
5 th Fiscal Year	1,197
Thereafter	0
Total	\$ (94,858)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3376: Long Creek Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00435683%
Employer's proportionate share at MD	0.00616742%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (98,757)
Employer's proportionate share of system NPL/(A) at MD	\$ 354,100
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 854,607
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (67,696)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 348,553
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 7,065
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,032
Employer's Total Pension Expense/(Income)	\$ 356,650

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,095	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 74,227
Changes in proportionate share	\$ 31,086	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,658	\$ 7,260
Total (prior to post-MD contributions)	\$ 59,839	\$ 81,487
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,648)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (22,980)
2 nd Fiscal Year	(22,980)
3 rd Fiscal Year	(22,980)
4 th Fiscal Year	43,389
5 th Fiscal Year	3,902
Thereafter	0
Total	\$ (21,648)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3392: Burns-Slater School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	185
Employer's Total Pension Expense/(Income)	\$	185

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 796	\$ 0
Total (prior to post-MD contributions)	\$ 796	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 796

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 185
2 nd Fiscal Year	185
3 rd Fiscal Year	185
4 th Fiscal Year	175
5 th Fiscal Year	66
Thereafter	0
Total	\$ 796

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3394: Crane Elementary School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00657275%
Employer's proportionate share at MD	0.00323040%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (148,985)
Employer's proportionate share of system NPL/(A) at MD	\$ 185,472
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 447,630
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (35,458)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 182,567
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (13,042)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 822
Employer's Total Pension Expense/(Income)	\$ 170,347

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,002	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 38,879
Changes in proportionate share	\$ 0	\$ 57,385
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,562	\$ 5,686
Total (prior to post-MD contributions)	\$ 20,564	\$ 101,950
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (81,386)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (28,497)
2 nd Fiscal Year	(28,497)
3 rd Fiscal Year	(28,497)
4 th Fiscal Year	7,456
5 th Fiscal Year	(3,350)
Thereafter	0
Total	\$ (81,386)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3395: Pine Creek School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00053547%
Employer's proportionate share at MD	0.00059133%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (12,138)
Employer's proportionate share of system NPL/(A) at MD	\$ 33,951
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 81,939
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (6,491)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 33,419
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 218
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 213
Employer's Total Pension Expense/(Income)	\$ 33,850

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,831	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,117
Changes in proportionate share	\$ 959	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 894	\$ 0
Total (prior to post-MD contributions)	\$ 3,684	\$ 7,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,433)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,549)
2 nd Fiscal Year	(2,549)
3 rd Fiscal Year	(2,549)
4 th Fiscal Year	3,894
5 th Fiscal Year	318
Thereafter	0
Total	\$ (3,433)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3396: Diamond School District 7

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00239846%
Employer's proportionate share at MD	0.00298637%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (54,366)
Employer's proportionate share of system NPL/(A) at MD	\$ 171,461
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 413,815
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (32,780)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 168,775
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,294
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,144)
Employer's Total Pension Expense/(Income)	\$ 168,925

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,246	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 35,942
Changes in proportionate share	\$ 10,094	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 483	\$ 10,023
Total (prior to post-MD contributions)	\$ 19,823	\$ 45,965
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (26,142)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (14,898)
2 nd Fiscal Year	(14,898)
3 rd Fiscal Year	(14,898)
4 th Fiscal Year	17,704
5 th Fiscal Year	848
Thereafter	0
Total	\$ (26,142)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3397: Suntex School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00199975%
Employer's proportionate share at MD	0.00184909%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (45,329)
Employer's proportionate share of system NPL/(A) at MD	\$ 106,165
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 256,225
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (20,296)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 104,502
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (588)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 81
Employer's Total Pension Expense/(Income)	\$ 103,995

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,725	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,255
Changes in proportionate share	\$ 0	\$ 2,587
Differences between employer contributions and employer's proportionate share of system contributions	\$ 396	\$ 126
Total (prior to post-MD contributions)	\$ 6,121	\$ 24,968
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,847)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,824)
2 nd Fiscal Year	(9,824)
3 rd Fiscal Year	(9,824)
4 th Fiscal Year	10,351
5 th Fiscal Year	275
Thereafter	0
Total	\$ (18,847)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3398: Drewsey School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00277008%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (62,790)
Employer's proportionate share of system NPL/(A) at MD	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 0
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 0
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (10,809)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (4,567)
Employer's Total Pension Expense/(Income)	\$ (15,376)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 47,560
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 16,440
Total (prior to post-MD contributions)	\$ 0	\$ 64,000
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (64,000)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (15,376)
2 nd Fiscal Year	(15,376)
3 rd Fiscal Year	(15,376)
4 th Fiscal Year	(13,548)
5 th Fiscal Year	(4,324)
Thereafter	0
Total	\$ (64,000)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3399: Frenchglen School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00220835%
Employer's proportionate share at MD	0.00247632%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (50,057)
Employer's proportionate share of system NPL/(A) at MD	\$ 142,177
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 343,139
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (27,181)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 139,950
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,046
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (644)
Employer's Total Pension Expense/(Income)	\$ 140,352

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,667	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 29,804
Changes in proportionate share	\$ 4,601	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,166	\$ 5,477
Total (prior to post-MD contributions)	\$ 14,434	\$ 35,281
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,847)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (12,076)
2 nd Fiscal Year	(12,076)
3 rd Fiscal Year	(12,076)
4 th Fiscal Year	14,764
5 th Fiscal Year	617
Thereafter	0
Total	\$ (20,847)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3405: Fields-Trout Creek 33

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00230881%
Employer's proportionate share at MD	0.00253429%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (52,334)
Employer's proportionate share of system NPL/(A) at MD	\$ 145,505
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 351,172
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (27,817)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 143,226
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 880
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (906)
Employer's Total Pension Expense/(Income)	\$ 143,200

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,846	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,501
Changes in proportionate share	\$ 3,871	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,927	\$ 6,344
Total (prior to post-MD contributions)	\$ 13,644	\$ 36,845
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (23,201)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (12,796)
2 nd Fiscal Year	(12,796)
3 rd Fiscal Year	(12,796)
4 th Fiscal Year	14,699
5 th Fiscal Year	488
Thereafter	0
Total	\$ (23,201)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3407: Crane Union High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01527453%
Employer's proportionate share at MD	0.01433352%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (346,230)
Employer's proportionate share of system NPL/(A) at MD	\$ 822,954
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,986,168
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (157,330)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 810,062
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (3,672)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (174)
Employer's Total Pension Expense/(Income)	\$ 806,216

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 44,378	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 172,510
Changes in proportionate share	\$ 0	\$ 16,156
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,714	\$ 23,643
Total (prior to post-MD contributions)	\$ 63,092	\$ 212,309
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (149,217)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (76,070)
2 nd Fiscal Year	(76,070)
3 rd Fiscal Year	(76,070)
4 th Fiscal Year	78,579
5 th Fiscal Year	415
Thereafter	0
Total	\$ (149,217)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3408: Burns Union High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	336
Employer's Total Pension Expense/(Income)	\$	336

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,476	\$ 0
Total (prior to post-MD contributions)	\$ 1,476	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,476

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 336
2 nd Fiscal Year	336
3 rd Fiscal Year	336
4 th Fiscal Year	336
5 th Fiscal Year	132
Thereafter	0
Total	\$ 1,476

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3409: Hood River County School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.27711551%
Employer's proportionate share at MD	0.26192904%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (6,281,418)
Employer's proportionate share of system NPL/(A) at MD	\$ 15,038,555
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 36,294,992
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,875,038)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 14,802,981
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (59,259)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (83,384)
Employer's Total Pension Expense/(Income)	\$ 14,660,338

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 810,955	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,152,422
Changes in proportionate share	\$ 0	\$ 260,739
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,085	\$ 403,662
Total (prior to post-MD contributions)	\$ 841,040	\$ 3,816,823
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,975,783)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,462,463)
2 nd Fiscal Year	(1,462,463)
3 rd Fiscal Year	(1,462,463)
4 th Fiscal Year	1,398,284
5 th Fiscal Year	13,322
Thereafter	0
Total	\$ (2,975,783)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3414: City of Phoenix School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.13037240%
Employer's proportionate share at MD	0.11599301%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,955,170)
Employer's proportionate share of system NPL/(A) at MD	\$ 6,659,694
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 16,072,923
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,273,186)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 6,555,372
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (56,110)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (37,052)
Employer's Total Pension Expense/(Income)	\$ 6,462,210

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 359,124	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,396,023
Changes in proportionate share	\$ 0	\$ 246,882
Differences between employer contributions and employer's proportionate share of system contributions	\$ 69,217	\$ 247,627
Total (prior to post-MD contributions)	\$ 428,341	\$ 1,890,532
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,462,191)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (677,633)
2 nd Fiscal Year	(677,633)
3 rd Fiscal Year	(677,633)
4 th Fiscal Year	583,014
5 th Fiscal Year	(12,305)
Thereafter	0
Total	\$ (1,462,191)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3415: Ashland Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.26600521%
Employer's proportionate share at MD	0.26572726%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (6,029,579)
Employer's proportionate share of system NPL/(A) at MD	\$ 15,256,628
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 36,821,304
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,916,728)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 15,017,638
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,085)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 128,624
Employer's Total Pension Expense/(Income)	\$ 15,145,177

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 822,715	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,198,135
Changes in proportionate share	\$ 0	\$ 4,772
Differences between employer contributions and employer's proportionate share of system contributions	\$ 718,095	\$ 124,486
Total (prior to post-MD contributions)	\$ 1,540,810	\$ 3,327,393
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,786,583)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,211,420)
2 nd Fiscal Year	(1,211,420)
3 rd Fiscal Year	(1,211,420)
4 th Fiscal Year	1,708,036
5 th Fiscal Year	139,639
Thereafter	0
Total	\$ (1,786,583)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3416: Central Point School District 6

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.36210419%
Employer's proportionate share at MD	0.36740688%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (8,207,869)
Employer's proportionate share of system NPL/(A) at MD	\$ 21,094,524
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 50,910,848
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (4,032,805)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 20,764,086
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 20,691
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,792
Employer's Total Pension Expense/(Income)	\$ 20,796,569

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,137,524	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,421,890
Changes in proportionate share	\$ 91,043	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 81,085	\$ 47,219
Total (prior to post-MD contributions)	\$ 1,309,652	\$ 4,469,109
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,159,457)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,818,824)
2 nd Fiscal Year	(1,818,824)
3 rd Fiscal Year	(1,818,824)
4 th Fiscal Year	2,189,614
5 th Fiscal Year	107,399
Thereafter	0
Total	\$ (3,159,457)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3417: Eagle Point School District 9

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.33248389%
Employer's proportionate share at MD	0.31464062%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (7,536,461)
Employer's proportionate share of system NPL/(A) at MD	\$ 18,064,970
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 43,599,132
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (3,453,621)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 17,781,988
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (69,626)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 60,929
Employer's Total Pension Expense/(Income)	\$ 17,773,291

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 974,155	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,786,827
Changes in proportionate share	\$ 0	\$ 306,354
Differences between employer contributions and employer's proportionate share of system contributions	\$ 230,857	\$ 0
Total (prior to post-MD contributions)	\$ 1,205,012	\$ 4,093,181
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,888,169)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,594,123)
2 nd Fiscal Year	(1,594,123)
3 rd Fiscal Year	(1,594,123)
4 th Fiscal Year	1,827,732
5 th Fiscal Year	66,467
Thereafter	0
Total	\$ (2,888,169)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3424: Rogue River School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.07552385%
Employer's proportionate share at MD	0.06643740%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,711,910)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,814,478
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 9,206,100
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (729,243)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,754,725
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (35,456)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (21,684)
Employer's Total Pension Expense/(Income)	\$ 3,697,585

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 205,696	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 799,601
Changes in proportionate share	\$ 0	\$ 156,007
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 81,331
Total (prior to post-MD contributions)	\$ 205,696	\$ 1,036,939
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (831,243)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (391,908)
2 nd Fiscal Year	(391,908)
3 rd Fiscal Year	(391,908)
4 th Fiscal Year	341,598
5 th Fiscal Year	2,883
Thereafter	0
Total	\$ (831,243)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3432: Prospect School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02173811%
Employer's proportionate share at MD	0.02314817%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (492,741)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,329,043
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,207,596
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (254,084)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,308,224
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 5,502
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 192
Employer's Total Pension Expense/(Income)	\$ 1,313,918

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 71,669	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 278,598
Changes in proportionate share	\$ 24,210	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,592	\$ 1,101
Total (prior to post-MD contributions)	\$ 97,471	\$ 279,699
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (182,228)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (110,946)
2 nd Fiscal Year	(110,946)
3 rd Fiscal Year	(110,946)
4 th Fiscal Year	141,994
5 th Fiscal Year	8,616
Thereafter	0
Total	\$ (182,228)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3439: Butte Falls School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01941059%
Employer's proportionate share at MD	0.02020056%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (439,983)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,159,807
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,799,152
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (221,729)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,141,639
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 3,083
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,879
Employer's Total Pension Expense/(Income)	\$ 1,149,601

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 62,543	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 243,122
Changes in proportionate share	\$ 13,563	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,910	\$ 0
Total (prior to post-MD contributions)	\$ 94,016	\$ 243,122
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (149,106)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (93,826)
2 nd Fiscal Year	(93,826)
3 rd Fiscal Year	(93,826)
4 th Fiscal Year	125,283
5 th Fiscal Year	7,088
Thereafter	0
Total	\$ (149,106)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3440: Pinehurst School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00269350%
Employer's proportionate share at MD	0.00343985%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (61,054)
Employer's proportionate share of system NPL/(A) at MD	\$ 197,498
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 476,653
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (37,757)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 194,404
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,912
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,855
Employer's Total Pension Expense/(Income)	\$ 199,171

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,650	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 41,400
Changes in proportionate share	\$ 12,814	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,492	\$ 994
Total (prior to post-MD contributions)	\$ 30,956	\$ 42,394
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,438)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (12,566)
2 nd Fiscal Year	(12,566)
3 rd Fiscal Year	(12,566)
4 th Fiscal Year	24,216
5 th Fiscal Year	2,044
Thereafter	0
Total	\$ (11,438)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3445: Culver School District 4

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.05406908%
Employer's proportionate share at MD	0.05750583%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,225,592)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,301,675
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,968,470
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (631,207)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,249,955
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 13,411
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,416
Employer's Total Pension Expense/(Income)	\$ 3,292,782

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 178,043	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 692,106
Changes in proportionate share	\$ 59,006	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 114,850	\$ 0
Total (prior to post-MD contributions)	\$ 351,899	\$ 692,106
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (340,207)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (246,936)
2 nd Fiscal Year	(246,936)
3 rd Fiscal Year	(246,936)
4 th Fiscal Year	374,575
5 th Fiscal Year	26,026
Thereafter	0
Total	\$ (340,207)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3446: Ashwood School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	1,816
Employer's Total Pension Expense/(Income)	\$	1,816

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,521	\$ 0
Total (prior to post-MD contributions)	\$ 7,521	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,521

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,816
2 nd Fiscal Year	1,816
3 rd Fiscal Year	1,816
4 th Fiscal Year	1,580
5 th Fiscal Year	493
Thereafter	0
Total	\$ 7,521

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3447: Madras School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.24009497%
Employer's proportionate share at MD	0.22233870%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (5,442,268)
Employer's proportionate share of system NPL/(A) at MD	\$ 12,765,490
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 30,809,036
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,440,478)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 12,565,524
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (69,286)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (142,632)
Employer's Total Pension Expense/(Income)	\$ 12,353,606

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 688,380	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,675,936
Changes in proportionate share	\$ 0	\$ 304,861
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 566,683
Total (prior to post-MD contributions)	\$ 688,380	\$ 3,547,480
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,859,100)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,332,248)
2 nd Fiscal Year	(1,332,248)
3 rd Fiscal Year	(1,332,248)
4 th Fiscal Year	1,129,384
5 th Fiscal Year	8,261
Thereafter	0
Total	\$ (2,859,100)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3451: Black Butte School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00350718%
Employer's proportionate share at MD	0.00339753%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (79,498)
Employer's proportionate share of system NPL/(A) at MD	\$ 195,068
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 470,789
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (37,293)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 192,012
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (428)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,118
Employer's Total Pension Expense/(Income)	\$ 193,702

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,519	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 40,891
Changes in proportionate share	\$ 0	\$ 1,883
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,131	\$ 1,840
Total (prior to post-MD contributions)	\$ 19,650	\$ 44,614
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (24,964)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (15,430)
2 nd Fiscal Year	(15,430)
3 rd Fiscal Year	(15,430)
4 th Fiscal Year	20,708
5 th Fiscal Year	617
Thereafter	0
Total	\$ (24,964)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3453: Josephine County School District Cu

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	926
Employer's Total Pension Expense/(Income)	\$	926

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,020	\$ 0
Total (prior to post-MD contributions)	\$ 4,020	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,020

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 926
2 nd Fiscal Year	926
3 rd Fiscal Year	926
4 th Fiscal Year	898
5 th Fiscal Year	344
Thereafter	0
Total	\$ 4,020

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3454: Grants Pass School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.58661254%
Employer's proportionate share at MD	0.58284793%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (13,296,833)
Employer's proportionate share of system NPL/(A) at MD	\$ 33,463,988
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 80,764,091
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (6,397,572)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 32,939,787
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (14,690)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 36,693
Employer's Total Pension Expense/(Income)	\$ 32,961,790

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,804,548	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,014,811
Changes in proportionate share	\$ 0	\$ 64,635
Differences between employer contributions and employer's proportionate share of system contributions	\$ 255,763	\$ 151,151
Total (prior to post-MD contributions)	\$ 2,060,311	\$ 7,230,597
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,170,286)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,914,878)
2 nd Fiscal Year	(2,914,878)
3 rd Fiscal Year	(2,914,878)
4 th Fiscal Year	3,429,916
5 th Fiscal Year	144,432
Thereafter	0
Total	\$ (5,170,286)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3455: Klamath Falls School District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	378
Employer's Total Pension Expense/(Income)	\$	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	\$ 1,637	\$ 0
Total (prior to post-MD contributions)	\$ 1,637	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,637

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 378
2 nd Fiscal Year	378
3 rd Fiscal Year	378
4 th Fiscal Year	365
5 th Fiscal Year	138
Thereafter	0
Total	\$ 1,637

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3456: Klamath County School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.55604662%
Employer's proportionate share at MD	0.57601058%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (12,603,990)
Employer's proportionate share of system NPL/(A) at MD	\$ 33,071,425
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 79,816,653
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (6,322,522)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 32,553,373
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 77,901
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (198,937)
Employer's Total Pension Expense/(Income)	\$ 32,432,337

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,783,379	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,932,520
Changes in proportionate share	\$ 342,765	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 754,097
Total (prior to post-MD contributions)	\$ 2,126,144	\$ 7,686,617
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,560,473)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,023,464)
2 nd Fiscal Year	(3,023,464)
3 rd Fiscal Year	(3,023,464)
4 th Fiscal Year	3,335,594
5 th Fiscal Year	174,325
Thereafter	0
Total	\$ (5,560,473)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3457: Klamath Falls City Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.32456000%
Employer's proportionate share at MD	0.31126175%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (7,356,849)
Employer's proportionate share of system NPL/(A) at MD	\$ 17,870,973
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 43,130,928
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (3,416,533)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 17,591,031
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (51,891)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,300
Employer's Total Pension Expense/(Income)	\$ 17,568,440

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 963,693	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,746,161
Changes in proportionate share	\$ 0	\$ 228,320
Differences between employer contributions and employer's proportionate share of system contributions	\$ 155,602	\$ 61,256
Total (prior to post-MD contributions)	\$ 1,119,295	\$ 4,035,737
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,916,442)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,590,991)
2 nd Fiscal Year	(1,590,991)
3 rd Fiscal Year	(1,590,991)
4 th Fiscal Year	1,795,247
5 th Fiscal Year	61,284
Thereafter	0
Total	\$ (2,916,442)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3460: Union School District 5

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	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	\$ 410	\$ 0
Total (prior to post-MD contributions)	\$ 410	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 410

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 93
2 nd Fiscal Year	93
3 rd Fiscal Year	93
4 th Fiscal Year	93
5 th Fiscal Year	38
Thereafter	0
Total	\$ 410

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3461: Lake County School District 7

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.07106267%
Employer's proportionate share at MD	0.07215241%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,610,788)
Employer's proportionate share of system NPL/(A) at MD	\$ 4,142,603
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 9,998,017
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (791,974)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 4,077,710
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 4,252
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,155
Employer's Total Pension Expense/(Income)	\$ 4,097,117

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 223,390	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 868,383
Changes in proportionate share	\$ 18,710	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 54,875	\$ 386
Total (prior to post-MD contributions)	\$ 296,975	\$ 868,769
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (571,794)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (344,158)
2 nd Fiscal Year	(344,158)
3 rd Fiscal Year	(344,158)
4 th Fiscal Year	438,703
5 th Fiscal Year	21,976
Thereafter	0
Total	\$ (571,794)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3462: Paisley School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01295626%
Employer's proportionate share at MD	0.01301072%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (293,681)
Employer's proportionate share of system NPL/(A) at MD	\$ 747,005
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,802,870
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (142,811)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 735,304
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 213
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,707
Employer's Total Pension Expense/(Income)	\$ 737,224

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 40,282	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 156,589
Changes in proportionate share	\$ 935	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,272	\$ 0
Total (prior to post-MD contributions)	\$ 47,489	\$ 156,589
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (109,100)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (63,639)
2 nd Fiscal Year	(63,639)
3 rd Fiscal Year	(63,639)
4 th Fiscal Year	78,008
5 th Fiscal Year	3,809
Thereafter	0
Total	\$ (109,100)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3463: North Lake School District 14

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02923144%
Employer's proportionate share at MD	0.02740702%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (662,593)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,573,563
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,797,737
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (300,830)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,548,914
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (7,119)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (19,552)
Employer's Total Pension Expense/(Income)	\$ 1,522,243

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 84,855	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 329,855
Changes in proportionate share	\$ 0	\$ 31,324
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 85,833
Total (prior to post-MD contributions)	\$ 84,855	\$ 447,012
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (362,157)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (164,771)
2 nd Fiscal Year	(164,771)
3 rd Fiscal Year	(164,771)
4 th Fiscal Year	135,014
5 th Fiscal Year	(2,859)
Thereafter	0
Total	\$ (362,157)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3464: Plush School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00163397%
Employer's proportionate share at MD	0.00179909%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (37,037)
Employer's proportionate share of system NPL/(A) at MD	\$ 103,294
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 249,296
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (19,748)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 101,676
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 644
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 125
Employer's Total Pension Expense/(Income)	\$ 102,445

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,570	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,653
Changes in proportionate share	\$ 2,835	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,839	\$ 1,696
Total (prior to post-MD contributions)	\$ 10,244	\$ 23,349
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,105)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,296)
2 nd Fiscal Year	(8,296)
3 rd Fiscal Year	(8,296)
4 th Fiscal Year	11,171
5 th Fiscal Year	613
Thereafter	0
Total	\$ (13,105)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3465: Adel School District 21

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00177773%
Employer's proportionate share at MD	0.00167684%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (40,296)
Employer's proportionate share of system NPL/(A) at MD	\$ 96,275
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 232,356
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (18,406)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 94,767
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (394)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,107)
Employer's Total Pension Expense/(Income)	\$ 93,266

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,192	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,181
Changes in proportionate share	\$ 0	\$ 1,732
Differences between employer contributions and employer's proportionate share of system contributions	\$ 168	\$ 5,078
Total (prior to post-MD contributions)	\$ 5,360	\$ 26,991
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,631)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,950)
2 nd Fiscal Year	(9,950)
3 rd Fiscal Year	(9,950)
4 th Fiscal Year	8,365
5 th Fiscal Year	(146)
Thereafter	0
Total	\$ (21,631)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3470: Pleasant Hill School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.07320080%
Employer's proportionate share at MD	0.07590186%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,659,253)
Employer's proportionate share of system NPL/(A) at MD	\$ 4,357,876
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 10,517,571
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (833,129)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 4,289,611
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 10,540
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (15,555)
Employer's Total Pension Expense/(Income)	\$ 4,284,596

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 234,999	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 913,510
Changes in proportionate share	\$ 46,375	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 60,216
Total (prior to post-MD contributions)	\$ 281,374	\$ 973,726
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (692,352)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (387,473)
2 nd Fiscal Year	(387,473)
3 rd Fiscal Year	(387,473)
4 th Fiscal Year	446,598
5 th Fiscal Year	23,469
Thereafter	0
Total	\$ (692,352)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3473: Eugene School District 4J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	1.30039080%
Employer's proportionate share at MD	1.24405605%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (29,476,149)
Employer's proportionate share of system NPL/(A) at MD	\$ 71,426,997
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 172,386,399
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (13,655,256)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 70,308,118
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (219,823)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 130,806
Employer's Total Pension Expense/(Income)	\$ 70,219,101

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,851,705	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,972,718
Changes in proportionate share	\$ 0	\$ 967,221
Differences between employer contributions and employer's proportionate share of system contributions	\$ 552,913	\$ 100,237
Total (prior to post-MD contributions)	\$ 4,404,618	\$ 16,040,176
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,635,558)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,357,624)
2 nd Fiscal Year	(6,357,624)
3 rd Fiscal Year	(6,357,624)
4 th Fiscal Year	7,184,200
5 th Fiscal Year	253,113
Thereafter	0
Total	\$ (11,635,558)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3487: Springfield School District 19

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.58015382%
Employer's proportionate share at MD	0.57629681%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (13,150,432)
Employer's proportionate share of system NPL/(A) at MD	\$ 33,087,858
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 79,856,315
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (6,325,664)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 32,569,549
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (15,050)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (63,461)
Employer's Total Pension Expense/(Income)	\$ 32,491,038

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,784,265	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,935,965
Changes in proportionate share	\$ 0	\$ 66,222
Differences between employer contributions and employer's proportionate share of system contributions	\$ 46,220	\$ 266,279
Total (prior to post-MD contributions)	\$ 1,830,485	\$ 7,268,466
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,437,981)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,982,382)
2 nd Fiscal Year	(2,982,382)
3 rd Fiscal Year	(2,982,382)
4 th Fiscal Year	3,348,780
5 th Fiscal Year	160,384
Thereafter	0
Total	\$ (5,437,981)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3494: Fern Ridge School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.05587928%
Employer's proportionate share at MD	0.05109079%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,266,624)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,933,358
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,079,550
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (560,793)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,887,408
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (18,685)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (197)
Employer's Total Pension Expense/(Income)	\$ 2,868,526

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 158,182	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 614,898
Changes in proportionate share	\$ 0	\$ 82,215
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,054	\$ 28,574
Total (prior to post-MD contributions)	\$ 192,236	\$ 725,687
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (533,451)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (276,321)
2 nd Fiscal Year	(276,321)
3 rd Fiscal Year	(276,321)
4 th Fiscal Year	285,511
5 th Fiscal Year	9,999
Thereafter	0
Total	\$ (533,451)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3498: Mapleton School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02984563%
Employer's proportionate share at MD	0.02725274%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (676,515)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,564,706
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,776,359
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (299,137)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,540,195
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (10,118)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (5,452)
Employer's Total Pension Expense/(Income)	\$ 1,524,625

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 84,377	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 327,998
Changes in proportionate share	\$ 0	\$ 44,518
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 23,299
Total (prior to post-MD contributions)	\$ 84,377	\$ 395,815
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (311,438)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (152,892)
2 nd Fiscal Year	(152,892)
3 rd Fiscal Year	(152,892)
4 th Fiscal Year	145,452
5 th Fiscal Year	1,788
Thereafter	0
Total	\$ (311,438)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3502: Creswell School District 40

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.09405332%
Employer's proportionate share at MD	0.09311951%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,131,920)
Employer's proportionate share of system NPL/(A) at MD	\$ 5,346,421
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 12,903,387
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,022,117)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 5,262,671
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (3,644)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,251
Employer's Total Pension Expense/(Income)	\$ 5,270,278

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 288,306	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,120,731
Changes in proportionate share	\$ 0	\$ 16,032
Differences between employer contributions and employer's proportionate share of system contributions	\$ 55,762	\$ 18,645
Total (prior to post-MD contributions)	\$ 344,068	\$ 1,155,408
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (811,340)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (461,608)
2 nd Fiscal Year	(461,608)
3 rd Fiscal Year	(461,608)
4 th Fiscal Year	550,423
5 th Fiscal Year	23,061
Thereafter	0
Total	\$ (811,340)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3506: South Lane School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.06824161%
Employer's proportionate share at MD	0.09574387%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,546,843)
Employer's proportionate share of system NPL/(A) at MD	\$ 5,497,097
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 13,267,040
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,050,923)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 5,410,987
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 107,316
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (33,465)
Employer's Total Pension Expense/(Income)	\$ 5,484,838

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 296,431	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,152,316
Changes in proportionate share	\$ 472,191	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 83,723	\$ 249,576
Total (prior to post-MD contributions)	\$ 852,345	\$ 1,401,892
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (549,547)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (408,588)
2 nd Fiscal Year	(408,588)
3 rd Fiscal Year	(408,588)
4 th Fiscal Year	629,029
5 th Fiscal Year	47,187
Thereafter	0
Total	\$ (549,547)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3510: Bethel School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.47490009%
Employer's proportionate share at MD	0.43612593%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (10,764,630)
Employer's proportionate share of system NPL/(A) at MD	\$ 25,040,002
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 60,433,112
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (4,787,092)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 24,647,759
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (151,300)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (9,451)
Employer's Total Pension Expense/(Income)	\$ 24,487,008

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,350,284	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,248,952
Changes in proportionate share	\$ 0	\$ 665,720
Differences between employer contributions and employer's proportionate share of system contributions	\$ 389,235	\$ 352,486
Total (prior to post-MD contributions)	\$ 1,739,519	\$ 6,267,158
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,527,639)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,358,322)
2 nd Fiscal Year	(2,358,322)
3 rd Fiscal Year	(2,358,322)
4 th Fiscal Year	2,449,708
5 th Fiscal Year	97,620
Thereafter	0
Total	\$ (4,527,639)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3517: Crow-Applegate-Lorane District 66

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03261380%
Employer's proportionate share at MD	0.03121068%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (739,262)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,791,949
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,324,803
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (342,581)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,763,879
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (5,475)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (570)
Employer's Total Pension Expense/(Income)	\$ 1,757,834

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 96,631	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 375,633
Changes in proportionate share	\$ 0	\$ 24,090
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,545	\$ 17,843
Total (prior to post-MD contributions)	\$ 109,176	\$ 417,566
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (308,390)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (163,311)
2 nd Fiscal Year	(163,311)
3 rd Fiscal Year	(163,311)
4 th Fiscal Year	176,571
5 th Fiscal Year	4,972
Thereafter	0
Total	\$ (308,390)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3519: McKenzie School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03105854%
Employer's proportionate share at MD	0.03040799%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (704,008)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,745,863
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,213,575
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (333,770)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,718,515
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (2,539)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (17,272)
Employer's Total Pension Expense/(Income)	\$ 1,698,704

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 94,146	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 365,972
Changes in proportionate share	\$ 0	\$ 11,169
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 68,124
Total (prior to post-MD contributions)	\$ 94,146	\$ 445,265
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (351,119)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (173,032)
2 nd Fiscal Year	(173,032)
3 rd Fiscal Year	(173,032)
4 th Fiscal Year	163,402
5 th Fiscal Year	4,575
Thereafter	0
Total	\$ (351,119)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3520: Junction City School District 69

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.14784920%
Employer's proportionate share at MD	0.15025037%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (3,351,320)
Employer's proportionate share of system NPL/(A) at MD	\$ 8,626,567
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 20,819,898
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,649,208)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 8,491,435
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 9,369
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,509)
Employer's Total Pension Expense/(Income)	\$ 8,498,295

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 465,188	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,808,324
Changes in proportionate share	\$ 41,226	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 69,988	\$ 96,580
Total (prior to post-MD contributions)	\$ 576,402	\$ 1,904,904
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,328,502)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (750,228)
2 nd Fiscal Year	(750,228)
3 rd Fiscal Year	(750,228)
4 th Fiscal Year	884,924
5 th Fiscal Year	37,260
Thereafter	0
Total	\$ (1,328,502)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3522: Lowell School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02653126%
Employer's proportionate share at MD	0.02843718%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (601,388)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,632,710
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,940,484
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (312,138)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,607,134
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 7,437
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,009)
Employer's Total Pension Expense/(Income)	\$ 1,612,562

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 88,044	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 342,253
Changes in proportionate share	\$ 32,723	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,967	\$ 25,906
Total (prior to post-MD contributions)	\$ 134,734	\$ 368,159
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (233,425)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (137,863)
2 nd Fiscal Year	(137,863)
3 rd Fiscal Year	(137,863)
4 th Fiscal Year	171,538
5 th Fiscal Year	8,625
Thereafter	0
Total	\$ (233,425)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3524: Oakridge School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.05213790%
Employer's proportionate share at MD	0.04886271%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,181,817)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,805,434
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,770,810
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (536,337)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,761,487
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (12,780)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,185
Employer's Total Pension Expense/(Income)	\$ 2,759,892

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 151,283	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 588,082
Changes in proportionate share	\$ 0	\$ 56,233
Differences between employer contributions and employer's proportionate share of system contributions	\$ 46,123	\$ 0
Total (prior to post-MD contributions)	\$ 197,406	\$ 644,315
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (446,909)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (247,807)
2 nd Fiscal Year	(247,807)
3 rd Fiscal Year	(247,807)
4 th Fiscal Year	284,941
5 th Fiscal Year	11,570
Thereafter	0
Total	\$ (446,909)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3527: Marcola School District 79

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02742758%
Employer's proportionate share at MD	0.01960118%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (621,705)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,125,394
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,716,097
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (215,150)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,107,765
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (30,539)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (10,383)
Employer's Total Pension Expense/(Income)	\$ 1,066,843

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 60,687	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 235,908
Changes in proportionate share	\$ 0	\$ 134,373
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 40,264
Total (prior to post-MD contributions)	\$ 60,687	\$ 410,545
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (349,858)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (139,689)
2 nd Fiscal Year	(139,689)
3 rd Fiscal Year	(139,689)
4 th Fiscal Year	77,353
5 th Fiscal Year	(8,143)
Thereafter	0
Total	\$ (349,858)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3533: Triangle Lake Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02538343%
Employer's proportionate share at MD	0.02888530%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (575,370)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,658,438
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,002,579
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (317,057)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,632,459
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 13,665
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,210
Employer's Total Pension Expense/(Income)	\$ 1,647,334

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 89,431	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 347,646
Changes in proportionate share	\$ 60,124	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,891	\$ 16,542
Total (prior to post-MD contributions)	\$ 167,446	\$ 364,188
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (196,742)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (130,674)
2 nd Fiscal Year	(130,674)
3 rd Fiscal Year	(130,674)
4 th Fiscal Year	183,187
5 th Fiscal Year	12,092
Thereafter	0
Total	\$ (196,742)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3537: Siuslaw School District 97J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.06428889%
Employer's proportionate share at MD	0.06147631%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,457,246)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,529,639
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,518,651
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (674,789)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,474,348
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (10,975)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (4,594)
Employer's Total Pension Expense/(Income)	\$ 3,458,779

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 190,336	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 739,892
Changes in proportionate share	\$ 0	\$ 48,290
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,896	\$ 34,749
Total (prior to post-MD contributions)	\$ 202,232	\$ 822,931
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (620,699)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (325,339)
2 nd Fiscal Year	(325,339)
3 rd Fiscal Year	(325,339)
4 th Fiscal Year	345,560
5 th Fiscal Year	9,756
Thereafter	0
Total	\$ (620,699)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3579: Lincoln County School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	0
Employer's Total Pension Expense/(Income)	\$	0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3582: Linn County School District 5

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	95
Employer's Total Pension Expense/(Income)	\$	95

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 420	\$ 0
Total (prior to post-MD contributions)	\$ 420	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 420

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 95
2 nd Fiscal Year	95
3 rd Fiscal Year	95
4 th Fiscal Year	95
5 th Fiscal Year	40
Thereafter	0
Total	\$ 420

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3610: Harrisburg Elementary School District 42J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	383
Employer's Total Pension Expense/(Income)	\$	383

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,683	\$ 0
Total (prior to post-MD contributions)	\$ 1,683	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,683

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 383
2 nd Fiscal Year	383
3 rd Fiscal Year	383
4 th Fiscal Year	383
5 th Fiscal Year	151
Thereafter	0
Total	\$ 1,683

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3613: Harris School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	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	\$ 622	\$ 0
Total (prior to post-MD contributions)	\$ 622	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 622

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 141
2 nd Fiscal Year	141
3 rd Fiscal Year	141
4 th Fiscal Year	141
5 th Fiscal Year	58
Thereafter	0
Total	\$ 622

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3615: Central Linn School District 552C

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.06402644%
Employer's proportionate share at MD	0.06558402%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,451,297)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,765,481
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 9,087,849
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (719,876)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,706,496
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 6,078
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (6,026)
Employer's Total Pension Expense/(Income)	\$ 3,706,548

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 203,054	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 789,330
Changes in proportionate share	\$ 26,742	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,223	\$ 25,151
Total (prior to post-MD contributions)	\$ 234,019	\$ 814,481
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (580,462)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (330,416)
2 nd Fiscal Year	(330,416)
3 rd Fiscal Year	(330,416)
4 th Fiscal Year	389,512
5 th Fiscal Year	21,272
Thereafter	0
Total	\$ (580,462)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3618: Sweet Home School District 55

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02764089%
Employer's proportionate share at MD	0.03108153%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (626,540)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,784,534
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,306,906
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (341,163)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,756,580
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 13,426
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 60,942
Employer's Total Pension Expense/(Income)	\$ 1,830,948

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 96,231	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 374,079
Changes in proportionate share	\$ 59,073	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 239,235	\$ 0
Total (prior to post-MD contributions)	\$ 394,539	\$ 374,079
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 20,460

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (82,247)
2 nd Fiscal Year	(82,247)
3 rd Fiscal Year	(82,247)
4 th Fiscal Year	243,164
5 th Fiscal Year	24,037
Thereafter	0
Total	\$ 20,460

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3626: Wyatt School District 63Cj

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	40
Employer's Total Pension Expense/(Income)	\$	40

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 173	\$ 0
Total (prior to post-MD contributions)	\$ 173	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 173

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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	40
4 th Fiscal Year	39
5 th Fiscal Year	14
Thereafter	0
Total	\$ 173

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3647: Scio School District 95C

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.06837048%
Employer's proportionate share at MD	0.06426767%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,549,764)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,689,903
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,905,445
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (705,428)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,632,102
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (16,009)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 46,987
Employer's Total Pension Expense/(Income)	\$ 3,663,080

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 198,978	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 773,487
Changes in proportionate share	\$ 0	\$ 70,442
Differences between employer contributions and employer's proportionate share of system contributions	\$ 196,757	\$ 0
Total (prior to post-MD contributions)	\$ 395,735	\$ 843,929
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (448,194)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (292,857)
2 nd Fiscal Year	(292,857)
3 rd Fiscal Year	(292,857)
4 th Fiscal Year	404,891
5 th Fiscal Year	25,486
Thereafter	0
Total	\$ (448,194)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3665: Santiam Canyon School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02140520%
Employer's proportionate share at MD	0.00799266%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (485,195)
Employer's proportionate share of system NPL/(A) at MD	\$ 458,895
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,107,527
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (87,731)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 451,707
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (52,337)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,980
Employer's Total Pension Expense/(Income)	\$ 411,350

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,746	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 96,195
Changes in proportionate share	\$ 0	\$ 230,282
Differences between employer contributions and employer's proportionate share of system contributions	\$ 89,015	\$ 29,703
Total (prior to post-MD contributions)	\$ 113,761	\$ 356,180
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (242,419)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (80,631)
2 nd Fiscal Year	(80,631)
3 rd Fiscal Year	(80,631)
4 th Fiscal Year	10,067
5 th Fiscal Year	(10,593)
Thereafter	0
Total	\$ (242,419)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3676: Harrisburg High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	261
Employer's Total Pension Expense/(Income)	\$	261

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,149	\$ 0
Total (prior to post-MD contributions)	\$ 1,149	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,149

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 261
2 nd Fiscal Year	261
3 rd Fiscal Year	261
4 th Fiscal Year	261
5 th Fiscal Year	105
Thereafter	0
Total	\$ 1,149

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3684: Ontario School District 8C

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.15451174%
Employer's proportionate share at MD	0.15571267%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (3,502,340)
Employer's proportionate share of system NPL/(A) at MD	\$ 8,940,183
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 21,576,798
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,709,164)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 8,800,138
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 4,686
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 45,088
Employer's Total Pension Expense/(Income)	\$ 8,849,912

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 482,100	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,874,065
Changes in proportionate share	\$ 20,619	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 172,427	\$ 0
Total (prior to post-MD contributions)	\$ 675,146	\$ 1,874,065
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,198,919)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (734,838)
2 nd Fiscal Year	(734,838)
3 rd Fiscal Year	(734,838)
4 th Fiscal Year	954,838
5 th Fiscal Year	50,757
Thereafter	0
Total	\$ (1,198,919)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3687: Juntura Grade School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00056128%
Employer's proportionate share at MD	0.00141944%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (12,723)
Employer's proportionate share of system NPL/(A) at MD	\$ 81,497
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 196,689
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (15,580)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 80,220
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 3,349
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 295
Employer's Total Pension Expense/(Income)	\$ 83,864

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,395	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,084
Changes in proportionate share	\$ 14,734	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,074	\$ 3,678
Total (prior to post-MD contributions)	\$ 23,203	\$ 20,762
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,441

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,508)
2 nd Fiscal Year	(3,508)
3 rd Fiscal Year	(3,508)
4 th Fiscal Year	11,563
5 th Fiscal Year	1,404
Thereafter	0
Total	\$ 2,441

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3689: Vale School District 15

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	14
Employer's Total Pension Expense/(Income)	\$	14

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 61	\$ 0
Total (prior to post-MD contributions)	\$ 61	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 61

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14
2 nd Fiscal Year	14
3 rd Fiscal Year	14
4 th Fiscal Year	14
5 th Fiscal Year	5
Thereafter	0
Total	\$ 61

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3694: Nyssa School District 26

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.12254430%
Employer's proportionate share at MD	0.11793185%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,777,730)
Employer's proportionate share of system NPL/(A) at MD	\$ 6,771,012
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 16,341,584
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,294,467)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 6,664,946
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (17,998)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (16,191)
Employer's Total Pension Expense/(Income)	\$ 6,630,757

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 365,127	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,419,358
Changes in proportionate share	\$ 0	\$ 79,192
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,767	\$ 101,506
Total (prior to post-MD contributions)	\$ 389,894	\$ 1,600,056
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,210,162)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (628,429)
2 nd Fiscal Year	(628,429)
3 rd Fiscal Year	(628,429)
4 th Fiscal Year	658,360
5 th Fiscal Year	16,767
Thereafter	0
Total	\$ (1,210,162)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3696: Annex Elementary School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00575473%
Employer's proportionate share at MD	0.00574983%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (130,443)
Employer's proportionate share of system NPL/(A) at MD	\$ 330,124
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 796,743
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (63,112)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 324,953
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (19)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 138
Employer's Total Pension Expense/(Income)	\$ 325,072

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,802	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 69,202
Changes in proportionate share	\$ 0	\$ 84
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,991	\$ 7,936
Total (prior to post-MD contributions)	\$ 24,793	\$ 77,222
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (52,429)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (28,854)
2 nd Fiscal Year	(28,854)
3 rd Fiscal Year	(28,854)
4 th Fiscal Year	33,242
5 th Fiscal Year	890
Thereafter	0
Total	\$ (52,429)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3707: Adrian School District 61

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02588904%
Employer's proportionate share at MD	0.02597189%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (586,831)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,491,166
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,598,874
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (285,078)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,467,807
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 323
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (528)
Employer's Total Pension Expense/(Income)	\$ 1,467,602

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 80,411	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 312,582
Changes in proportionate share	\$ 1,423	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,476	\$ 15,128
Total (prior to post-MD contributions)	\$ 92,310	\$ 327,710
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (235,400)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (131,073)
2 nd Fiscal Year	(131,073)
3 rd Fiscal Year	(131,073)
4 th Fiscal Year	151,755
5 th Fiscal Year	6,065
Thereafter	0
Total	\$ (235,400)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3709: Harper School District 66

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01213524%
Employer's proportionate share at MD	0.01372839%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (275,071)
Employer's proportionate share of system NPL/(A) at MD	\$ 788,210
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,902,316
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (150,688)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 775,863
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 6,217
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,046
Employer's Total Pension Expense/(Income)	\$ 786,126

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 42,504	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 165,227
Changes in proportionate share	\$ 27,353	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,351	\$ 5,850
Total (prior to post-MD contributions)	\$ 89,208	\$ 171,077
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (81,869)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (58,912)
2 nd Fiscal Year	(58,912)
3 rd Fiscal Year	(58,912)
4 th Fiscal Year	89,049
5 th Fiscal Year	5,819
Thereafter	0
Total	\$ (81,869)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3712: W W Jones School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00192441%
Employer's proportionate share at MD	0.00193607%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (43,621)
Employer's proportionate share of system NPL/(A) at MD	\$ 111,159
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 268,277
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (21,251)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 109,417
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 46
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (456)
Employer's Total Pension Expense/(Income)	\$ 109,007

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,994	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,301
Changes in proportionate share	\$ 200	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 96	\$ 2,125
Total (prior to post-MD contributions)	\$ 6,290	\$ 25,426
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,136)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10,166)
2 nd Fiscal Year	(10,166)
3 rd Fiscal Year	(10,166)
4 th Fiscal Year	10,993
5 th Fiscal Year	368
Thereafter	0
Total	\$ (19,136)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3715: Vale High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	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	\$ 1,601	\$ 0
Total (prior to post-MD contributions)	\$ 1,601	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,601

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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	364
4 th Fiscal Year	364
5 th Fiscal Year	145
Thereafter	0
Total	\$ 1,601

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3720: Silverton RFD

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	188
Employer's Total Pension Expense/(Income)	\$	188

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 825	\$ 0
Total (prior to post-MD contributions)	\$ 825	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 825

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 188
2 nd Fiscal Year	188
3 rd Fiscal Year	188
4 th Fiscal Year	188
5 th Fiscal Year	73
Thereafter	0
Total	\$ 825

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3727: Aumsville Elementary

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	201
Employer's Total Pension Expense/(Income)	\$	201

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 882	\$ 0
Total (prior to post-MD contributions)	\$ 882	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 882

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 201
2 nd Fiscal Year	201
3 rd Fiscal Year	201
4 th Fiscal Year	201
5 th Fiscal Year	78
Thereafter	0
Total	\$ 882

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3729: Jefferson School District 14Cj

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02768787%
Employer's proportionate share at MD	0.02810039%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (627,605)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,613,373
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,893,816
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (308,441)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,588,100
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 1,610
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,922
Employer's Total Pension Expense/(Income)	\$ 1,594,632

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 87,001	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 338,200
Changes in proportionate share	\$ 7,082	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 40,030	\$ 27,269
Total (prior to post-MD contributions)	\$ 134,113	\$ 365,469
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (231,356)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (135,062)
2 nd Fiscal Year	(135,062)
3 rd Fiscal Year	(135,062)
4 th Fiscal Year	167,759
5 th Fiscal Year	6,070
Thereafter	0
Total	\$ (231,356)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3730: North Marion School District 15

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.07830880%
Employer's proportionate share at MD	0.07591663%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,775,037)
Employer's proportionate share of system NPL/(A) at MD	\$ 4,358,724
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 10,519,618
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (833,291)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 4,290,446
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (9,334)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (62,925)
Employer's Total Pension Expense/(Income)	\$ 4,218,187

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 235,044	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 913,687
Changes in proportionate share	\$ 0	\$ 41,072
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 261,684
Total (prior to post-MD contributions)	\$ 235,044	\$ 1,216,443
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (981,399)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (454,791)
2 nd Fiscal Year	(454,791)
3 rd Fiscal Year	(454,791)
4 th Fiscal Year	382,920
5 th Fiscal Year	55
Thereafter	0
Total	\$ (981,399)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3732: Marion Elementary School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	77
Employer's Total Pension Expense/(Income)	\$	77

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 339	\$ 0
Total (prior to post-MD contributions)	\$ 339	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 339

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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	77
4 th Fiscal Year	77
5 th Fiscal Year	31
Thereafter	0
Total	\$ 339

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3735: Salem-Keizer Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	2.48695645%
Employer's proportionate share at MD	2.13293817%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (56,372,207)
Employer's proportionate share of system NPL/(A) at MD	\$ 122,461,820
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 295,557,045
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (23,411,981)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 120,543,499
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,381,410)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,061,881
Employer's Total Pension Expense/(Income)	\$ 129,223,970

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,603,761	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,670,774
Changes in proportionate share	\$ 0	\$ 6,078,203
Differences between employer contributions and employer's proportionate share of system contributions	\$ 44,022,345	\$ 0
Total (prior to post-MD contributions)	\$ 50,626,106	\$ 31,748,977
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 18,877,129

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,067,075)
2 nd Fiscal Year	(2,067,075)
3 rd Fiscal Year	(2,067,075)
4 th Fiscal Year	21,130,790
5 th Fiscal Year	3,947,566
Thereafter	0
Total	\$ 18,877,129

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3750: St Paul School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03585584%
Employer's proportionate share at MD	0.03291169%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (812,750)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,889,612
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,560,508
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (361,252)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,860,012
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (11,488)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,152
Employer's Total Pension Expense/(Income)	\$ 1,858,676

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 101,897	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 396,106
Changes in proportionate share	\$ 0	\$ 50,549
Differences between employer contributions and employer's proportionate share of system contributions	\$ 39,841	\$ 0
Total (prior to post-MD contributions)	\$ 141,738	\$ 446,655
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (304,917)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (167,173)
2 nd Fiscal Year	(167,173)
3 rd Fiscal Year	(167,173)
4 th Fiscal Year	190,288
5 th Fiscal Year	6,314
Thereafter	0
Total	\$ (304,917)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3759: Eldriedge Elementary

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	139
Employer's Total Pension Expense/(Income)	\$	139

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 610	\$ 0
Total (prior to post-MD contributions)	\$ 610	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 610

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 139
2 nd Fiscal Year	139
3 rd Fiscal Year	139
4 th Fiscal Year	139
5 th Fiscal Year	54
Thereafter	0
Total	\$ 610

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3760: West Stayton School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	146
Employer's Total Pension Expense/(Income)	\$	146

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 640	\$ 0
Total (prior to post-MD contributions)	\$ 640	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 640

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 146
2 nd Fiscal Year	146
3 rd Fiscal Year	146
4 th Fiscal Year	146
5 th Fiscal Year	56
Thereafter	0
Total	\$ 640

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3761: Bethany Elementary

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	61
Employer's Total Pension Expense/(Income)	\$	61

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 268	\$ 0
Total (prior to post-MD contributions)	\$ 268	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 268

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 61
2 nd Fiscal Year	61
3 rd Fiscal Year	61
4 th Fiscal Year	61
5 th Fiscal Year	24
Thereafter	0
Total	\$ 268

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3769: Scotts Mills School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	186
Employer's Total Pension Expense/(Income)	\$	186

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 818	\$ 0
Total (prior to post-MD contributions)	\$ 818	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 818

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 186
2 nd Fiscal Year	186
3 rd Fiscal Year	186
4 th Fiscal Year	186
5 th Fiscal Year	74
Thereafter	0
Total	\$ 818

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3771: Gervais Elementary School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	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	\$ 451	\$ 0
Total (prior to post-MD contributions)	\$ 451	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 451

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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	102
4 th Fiscal Year	102
5 th Fiscal Year	43
Thereafter	0
Total	\$ 451

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3772: Stayton School District 77J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	478
Employer's Total Pension Expense/(Income)	\$	478

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,093	\$ 0
Total (prior to post-MD contributions)	\$ 2,093	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,093

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 478
2 nd Fiscal Year	478
3 rd Fiscal Year	478
4 th Fiscal Year	472
5 th Fiscal Year	187
Thereafter	0
Total	\$ 2,093

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3780: Mt Angel School District 91

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.06608005%
Employer's proportionate share at MD	0.06614299%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,497,846)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,797,574
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 9,165,304
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (726,012)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,738,087
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 246
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 49,902
Employer's Total Pension Expense/(Income)	\$ 3,788,235

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 204,784	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 796,058
Changes in proportionate share	\$ 1,080	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 205,825	\$ 0
Total (prior to post-MD contributions)	\$ 411,689	\$ 796,058
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (384,369)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (283,136)
2 nd Fiscal Year	(283,136)
3 rd Fiscal Year	(283,136)
4 th Fiscal Year	433,238
5 th Fiscal Year	31,803
Thereafter	0
Total	\$ (384,369)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3781: Silver Crest School District 93

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	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	\$ 1,196	\$ 0
Total (prior to post-MD contributions)	\$ 1,196	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,196

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 272
2 nd Fiscal Year	272
3 rd Fiscal Year	272
4 th Fiscal Year	272
5 th Fiscal Year	108
Thereafter	0
Total	\$ 1,196

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3786: Woodburn School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.56284888%
Employer's proportionate share at MD	0.54117507%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (12,758,178)
Employer's proportionate share of system NPL/(A) at MD	\$ 31,071,357
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 74,989,565
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (5,940,154)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 30,584,636
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (84,573)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (76,998)
Employer's Total Pension Expense/(Income)	\$ 30,423,065

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,675,525	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,513,261
Changes in proportionate share	\$ 0	\$ 372,122
Differences between employer contributions and employer's proportionate share of system contributions	\$ 56,553	\$ 323,465
Total (prior to post-MD contributions)	\$ 1,732,078	\$ 7,208,848
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,476,770)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,888,469)
2 nd Fiscal Year	(2,888,469)
3 rd Fiscal Year	(2,888,469)
4 th Fiscal Year	3,065,005
5 th Fiscal Year	123,631
Thereafter	0
Total	\$ (5,476,770)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3794: Detroit School District 123J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	165
Employer's Total Pension Expense/(Income)	\$	165

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 724	\$ 0
Total (prior to post-MD contributions)	\$ 724	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 724

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 165
2 nd Fiscal Year	165
3 rd Fiscal Year	165
4 th Fiscal Year	165
5 th Fiscal Year	64
Thereafter	0
Total	\$ 724

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3804: Monitor School District 142J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	23
Employer's Total Pension Expense/(Income)	\$	23

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 90	\$ 0
Total (prior to post-MD contributions)	\$ 90	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 90

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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
2 nd Fiscal Year	23
3 rd Fiscal Year	23
4 th Fiscal Year	17
5 th Fiscal Year	4
Thereafter	0
Total	\$ 90

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3806: Cloverdale School District 144

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	148
Employer's Total Pension Expense/(Income)	\$	148

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 649	\$ 0
Total (prior to post-MD contributions)	\$ 649	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 649

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 148
2 nd Fiscal Year	148
3 rd Fiscal Year	148
4 th Fiscal Year	148
5 th Fiscal Year	57
Thereafter	0
Total	\$ 649

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3809: Morrow County Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.13554359%
Employer's proportionate share at MD	0.12546154%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (3,072,386)
Employer's proportionate share of system NPL/(A) at MD	\$ 7,203,326
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 17,384,959
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,377,116)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 7,090,488
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (39,341)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (37,118)
Employer's Total Pension Expense/(Income)	\$ 7,014,029

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 388,440	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,509,980
Changes in proportionate share	\$ 0	\$ 173,101
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 136,408
Total (prior to post-MD contributions)	\$ 388,440	\$ 1,819,489
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,431,049)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (708,640)
2 nd Fiscal Year	(708,640)
3 rd Fiscal Year	(708,640)
4 th Fiscal Year	676,688
5 th Fiscal Year	18,184
Thereafter	0
Total	\$ (1,431,049)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3818: Portland Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.25383313%
Employer's proportionate share at MD	0.29932259%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (5,753,673)
Employer's proportionate share of system NPL/(A) at MD	\$ 17,185,491
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 41,476,542
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (3,285,484)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 16,916,286
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 177,504
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (144,722)
Employer's Total Pension Expense/(Income)	\$ 16,949,068

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 926,729	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,602,468
Changes in proportionate share	\$ 781,017	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,491,886	\$ 2,460,190
Total (prior to post-MD contributions)	\$ 3,199,632	\$ 6,062,658
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,863,026)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,475,458)
2 nd Fiscal Year	(1,475,458)
3 rd Fiscal Year	(1,475,458)
4 th Fiscal Year	1,631,753
5 th Fiscal Year	(68,405)
Thereafter	0
Total	\$ (2,863,026)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3820: Parkrose School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.36068736%
Employer's proportionate share at MD	0.32442781%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (8,175,753)
Employer's proportionate share of system NPL/(A) at MD	\$ 18,626,897
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 44,955,323
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (3,561,049)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 18,335,114
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (141,488)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (66,386)
Employer's Total Pension Expense/(Income)	\$ 18,127,240

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,004,457	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,904,620
Changes in proportionate share	\$ 0	\$ 622,546
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 271,323
Total (prior to post-MD contributions)	\$ 1,004,457	\$ 4,798,489
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,794,032)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,842,616)
2 nd Fiscal Year	(1,842,616)
3 rd Fiscal Year	(1,842,616)
4 th Fiscal Year	1,715,261
5 th Fiscal Year	18,554
Thereafter	0
Total	\$ (3,794,032)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3821: Gresham Grade School District 4

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	1,252
Employer's Total Pension Expense/(Income)	\$	1,252

	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	\$ 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 inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,252
2 nd Fiscal Year	1,252
3 rd Fiscal Year	1,252
4 th Fiscal Year	1,085
5 th Fiscal Year	331
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3823: Orient School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	515
Employer's Total Pension Expense/(Income)	\$	515

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,267	\$ 0
Total (prior to post-MD contributions)	\$ 2,267	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,267

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 515
2 nd Fiscal Year	515
3 rd Fiscal Year	515
4 th Fiscal Year	515
5 th Fiscal Year	207
Thereafter	0
Total	\$ 2,267

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3824: Reynolds School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.47769347%
Employer's proportionate share at MD	0.46768190%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (10,827,948)
Employer's proportionate share of system NPL/(A) at MD	\$ 26,851,775
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 64,805,761
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (5,133,463)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 26,431,152
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (39,066)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (35,279)
Employer's Total Pension Expense/(Income)	\$ 26,356,807

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,447,984	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,628,741
Changes in proportionate share	\$ 0	\$ 171,890
Differences between employer contributions and employer's proportionate share of system contributions	\$ 38,756	\$ 202,597
Total (prior to post-MD contributions)	\$ 1,486,740	\$ 6,003,228
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,516,488)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,430,922)
2 nd Fiscal Year	(2,430,922)
3 rd Fiscal Year	(2,430,922)
4 th Fiscal Year	2,678,686
5 th Fiscal Year	97,592
Thereafter	0
Total	\$ (4,516,488)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3842: Corbett School District 39

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.06638067%
Employer's proportionate share at MD	0.07357420%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,504,660)
Employer's proportionate share of system NPL/(A) at MD	\$ 4,224,234
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 10,195,032
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (807,580)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 4,158,063
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 28,070
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 85,535
Employer's Total Pension Expense/(Income)	\$ 4,271,668

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 227,792	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 885,495
Changes in proportionate share	\$ 123,507	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 349,560	\$ 0
Total (prior to post-MD contributions)	\$ 700,859	\$ 885,495
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (184,636)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (257,124)
2 nd Fiscal Year	(257,124)
3 rd Fiscal Year	(257,124)
4 th Fiscal Year	533,984
5 th Fiscal Year	52,752
Thereafter	0
Total	\$ (184,636)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3843: David Douglas School Dist

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.98040314%
Employer's proportionate share at MD	1.06872936%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (22,222,942)
Employer's proportionate share of system NPL/(A) at MD	\$ 61,360,683
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 148,091,725
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (11,730,800)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 60,399,490
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 344,657
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (26,390)
Employer's Total Pension Expense/(Income)	\$ 60,717,757

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,308,879	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,862,590
Changes in proportionate share	\$ 1,516,489	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,611	\$ 123,320
Total (prior to post-MD contributions)	\$ 4,859,979	\$ 12,985,910
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,125,931)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,066,895)
2 nd Fiscal Year	(5,066,895)
3 rd Fiscal Year	(5,066,895)
4 th Fiscal Year	6,632,940
5 th Fiscal Year	441,815
Thereafter	0
Total	\$ (8,125,931)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3847: Riverdale School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03389839%
Employer's proportionate share at MD	0.03457185%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (768,380)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,984,929
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,790,553
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (379,474)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,953,836
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 2,628
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,580
Employer's Total Pension Expense/(Income)	\$ 1,969,044

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 107,037	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 416,086
Changes in proportionate share	\$ 11,563	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 47,172	\$ 0
Total (prior to post-MD contributions)	\$ 165,772	\$ 416,086
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (250,314)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (158,994)
2 nd Fiscal Year	(158,994)
3 rd Fiscal Year	(158,994)
4 th Fiscal Year	214,946
5 th Fiscal Year	11,723
Thereafter	0
Total	\$ (250,314)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3848: Barlow-Gresham Uhs District U2-20Jt

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	319
Employer's Total Pension Expense/(Income)	\$	319

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,404	\$ 0
Total (prior to post-MD contributions)	\$ 1,404	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,404

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 319
2 nd Fiscal Year	319
3 rd Fiscal Year	319
4 th Fiscal Year	319
5 th Fiscal Year	128
Thereafter	0
Total	\$ 1,404

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3850: Dallas School Dist

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.25175046%
Employer's proportionate share at MD	0.25451453%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (5,706,465)
Employer's proportionate share of system NPL/(A) at MD	\$ 14,612,853
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 35,267,578
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,793,653)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 14,383,948
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 10,786
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 78,540
Employer's Total Pension Expense/(Income)	\$ 14,473,274

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 787,999	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,063,185
Changes in proportionate share	\$ 47,456	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 289,172	\$ 0
Total (prior to post-MD contributions)	\$ 1,124,627	\$ 3,063,185
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,938,558)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,193,133)
2 nd Fiscal Year	(1,193,133)
3 rd Fiscal Year	(1,193,133)
4 th Fiscal Year	1,561,680
5 th Fiscal Year	79,162
Thereafter	0
Total	\$ (1,938,558)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3859: Central School District 13J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.08823401%
Employer's proportionate share at MD	0.09911007%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,000,013)
Employer's proportionate share of system NPL/(A) at MD	\$ 5,690,366
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 13,733,487
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,087,872)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 5,601,229
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 42,439
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (13,188)
Employer's Total Pension Expense/(Income)	\$ 5,630,480

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 306,853	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,192,830
Changes in proportionate share	\$ 186,734	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 57,674	\$ 128,520
Total (prior to post-MD contributions)	\$ 551,261	\$ 1,321,350
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (770,089)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (470,149)
2 nd Fiscal Year	(470,149)
3 rd Fiscal Year	(470,149)
4 th Fiscal Year	607,170
5 th Fiscal Year	33,190
Thereafter	0
Total	\$ (770,089)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3865: Perrydale School District 21

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03380734%
Employer's proportionate share at MD	0.02799682%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (766,316)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,607,427
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,879,464
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (307,304)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,582,247
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (22,673)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,829)
Employer's Total Pension Expense/(Income)	\$ 1,557,745

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 86,681	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 336,953
Changes in proportionate share	\$ 0	\$ 99,762
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,995	\$ 13,125
Total (prior to post-MD contributions)	\$ 94,676	\$ 449,840
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (355,164)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (165,574)
2 nd Fiscal Year	(165,574)
3 rd Fiscal Year	(165,574)
4 th Fiscal Year	142,019
5 th Fiscal Year	(463)
Thereafter	0
Total	\$ (355,164)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3887: Falls City School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00102132%
Employer's proportionate share at MD	0.00145282%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (23,150)
Employer's proportionate share of system NPL/(A) at MD	\$ 83,413
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 201,314
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (15,947)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 82,106
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 1,684
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,417)
Employer's Total Pension Expense/(Income)	\$ 82,373

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,498	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,485
Changes in proportionate share	\$ 7,408	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 6,061
Total (prior to post-MD contributions)	\$ 11,906	\$ 23,546
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,640)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,054)
2 nd Fiscal Year	(7,054)
3 rd Fiscal Year	(7,054)
4 th Fiscal Year	8,921
5 th Fiscal Year	599
Thereafter	0
Total	\$ (11,640)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3894: Sherman County School District 9

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	62
Employer's Total Pension Expense/(Income)	\$	62

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 274	\$ 0
Total (prior to post-MD contributions)	\$ 274	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 274

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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	62
4 th Fiscal Year	62
5 th Fiscal Year	26
Thereafter	0
Total	\$ 274

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3902: Tillamook Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02176285%
Employer's proportionate share at MD	0.02470721%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (493,302)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,418,555
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,423,629
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (271,196)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,396,334
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 11,489
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,861
Employer's Total Pension Expense/(Income)	\$ 1,416,684

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 76,496	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 297,361
Changes in proportionate share	\$ 50,553	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 68,689	\$ 44,965
Total (prior to post-MD contributions)	\$ 195,738	\$ 342,326
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (146,588)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (104,146)
2 nd Fiscal Year	(104,146)
3 rd Fiscal Year	(104,146)
4 th Fiscal Year	158,387
5 th Fiscal Year	7,462
Thereafter	0
Total	\$ (146,588)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3920: Neah-Kah-Nie School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.11142712%
Employer's proportionate share at MD	0.10748421%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,525,735)
Employer's proportionate share of system NPL/(A) at MD	\$ 6,171,164
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 14,893,875
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,179,790)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 6,074,495
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (15,386)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,763
Employer's Total Pension Expense/(Income)	\$ 6,067,872

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 332,780	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,293,616
Changes in proportionate share	\$ 0	\$ 67,696
Differences between employer contributions and employer's proportionate share of system contributions	\$ 60,369	\$ 35,224
Total (prior to post-MD contributions)	\$ 393,149	\$ 1,396,536
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,003,387)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (548,219)
2 nd Fiscal Year	(548,219)
3 rd Fiscal Year	(548,219)
4 th Fiscal Year	620,371
5 th Fiscal Year	20,901
Thereafter	0
Total	\$ (1,003,387)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3927: Echo School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01565478%
Employer's proportionate share at MD	0.01396450%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (354,849)
Employer's proportionate share of system NPL/(A) at MD	\$ 801,766
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,935,033
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (153,280)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 789,207
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (6,596)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (89)
Employer's Total Pension Expense/(Income)	\$ 782,522

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 43,235	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 168,068
Changes in proportionate share	\$ 0	\$ 29,020
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,551	\$ 3,507
Total (prior to post-MD contributions)	\$ 45,786	\$ 200,595
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (154,809)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (77,050)
2 nd Fiscal Year	(77,050)
3 rd Fiscal Year	(77,050)
4 th Fiscal Year	75,365
5 th Fiscal Year	975
Thereafter	0
Total	\$ (154,809)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3928: Umatilla School District 6R

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.09303639%
Employer's proportionate share at MD	0.09464142%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,108,870)
Employer's proportionate share of system NPL/(A) at MD	\$ 5,433,801
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 13,114,275
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,038,822)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 5,348,682
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 6,263
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,199
Employer's Total Pension Expense/(Income)	\$ 5,368,144

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 293,018	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,139,048
Changes in proportionate share	\$ 27,557	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 91,790	\$ 54,110
Total (prior to post-MD contributions)	\$ 412,365	\$ 1,193,158
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (780,793)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (457,422)
2 nd Fiscal Year	(457,422)
3 rd Fiscal Year	(457,422)
4 th Fiscal Year	567,247
5 th Fiscal Year	24,225
Thereafter	0
Total	\$ (780,793)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3929: Ferndale School District 10

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	90
Employer's Total Pension Expense/(Income)	\$	90

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 398	\$ 0
Total (prior to post-MD contributions)	\$ 398	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 398

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 90
2 nd Fiscal Year	90
3 rd Fiscal Year	90
4 th Fiscal Year	90
5 th Fiscal Year	38
Thereafter	0
Total	\$ 398

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3931: Pendleton School District 16R

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03372781%
Employer's proportionate share at MD	0.05902556%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (764,513)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,388,930
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,179,056
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (647,888)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,335,843
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 98,714
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (23,204)
Employer's Total Pension Expense/(Income)	\$ 3,411,353

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 182,748	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 710,396
Changes in proportionate share	\$ 434,341	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 70,997	\$ 188,874
Total (prior to post-MD contributions)	\$ 688,086	\$ 899,270
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (211,184)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (221,911)
2 nd Fiscal Year	(221,911)
3 rd Fiscal Year	(221,911)
4 th Fiscal Year	415,619
5 th Fiscal Year	38,928
Thereafter	0
Total	\$ (211,184)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3935: Athena-Weston School District 29Rj

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.05399272%
Employer's proportionate share at MD	0.05585561%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,223,861)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,206,928
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,739,802
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (613,093)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,156,693
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 7,269
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,252
Employer's Total Pension Expense/(Income)	\$ 3,173,214

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 172,934	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 672,245
Changes in proportionate share	\$ 31,985	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 35,050	\$ 2,130
Total (prior to post-MD contributions)	\$ 239,969	\$ 674,375
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (434,406)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (264,927)
2 nd Fiscal Year	(264,927)
3 rd Fiscal Year	(264,927)
4 th Fiscal Year	341,938
5 th Fiscal Year	18,436
Thereafter	0
Total	\$ (434,406)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3936: Milton-Freewater Elementary School District 31

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	243
Employer's Total Pension Expense/(Income)	\$	243

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 983	\$ 0
Total (prior to post-MD contributions)	\$ 983	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 983

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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
2 nd Fiscal Year	243
3 rd Fiscal Year	243
4 th Fiscal Year	200
5 th Fiscal Year	54
Thereafter	0
Total	\$ 983

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3942: Stanfield School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01889353%
Employer's proportionate share at MD	0.01531044%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (428,262)
Employer's proportionate share of system NPL/(A) at MD	\$ 879,043
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,121,538
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (168,054)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 865,273
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (13,982)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (822)
Employer's Total Pension Expense/(Income)	\$ 850,469

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 47,402	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 184,267
Changes in proportionate share	\$ 0	\$ 61,519
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,245	\$ 21,161
Total (prior to post-MD contributions)	\$ 69,647	\$ 266,947
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (197,300)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (91,951)
2 nd Fiscal Year	(91,951)
3 rd Fiscal Year	(91,951)
4 th Fiscal Year	77,814
5 th Fiscal Year	739
Thereafter	0
Total	\$ (197,300)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3944: Ukiah School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00930560%
Employer's proportionate share at MD	0.00723631%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (210,931)
Employer's proportionate share of system NPL/(A) at MD	\$ 415,470
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,002,721
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (79,429)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 408,962
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (8,074)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,639)
Employer's Total Pension Expense/(Income)	\$ 399,249

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,404	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 87,092
Changes in proportionate share	\$ 0	\$ 35,528
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 6,440
Total (prior to post-MD contributions)	\$ 22,404	\$ 129,060
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (106,656)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (46,176)
2 nd Fiscal Year	(46,176)
3 rd Fiscal Year	(46,176)
4 th Fiscal Year	33,336
5 th Fiscal Year	(1,464)
Thereafter	0
Total	\$ (106,656)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3957: Helix School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01631417%
Employer's proportionate share at MD	0.01524778%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (369,796)
Employer's proportionate share of system NPL/(A) at MD	\$ 875,445
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,112,855
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (167,366)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 861,732
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (4,161)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,234
Employer's Total Pension Expense/(Income)	\$ 860,805

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 47,208	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 183,513
Changes in proportionate share	\$ 0	\$ 18,309
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,740	\$ 0
Total (prior to post-MD contributions)	\$ 59,948	\$ 201,822
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (141,874)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (77,758)
2 nd Fiscal Year	(77,758)
3 rd Fiscal Year	(77,758)
4 th Fiscal Year	88,224
5 th Fiscal Year	3,177
Thereafter	0
Total	\$ (141,874)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3958: Pilot Rock School District 2R

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01334188%
Employer's proportionate share at MD	0.01706733%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (302,422)
Employer's proportionate share of system NPL/(A) at MD	\$ 979,914
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,364,986
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (187,338)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 964,564
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 14,537
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,962
Employer's Total Pension Expense/(Income)	\$ 987,063

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 52,842	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 205,412
Changes in proportionate share	\$ 63,963	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 35,371	\$ 8,198
Total (prior to post-MD contributions)	\$ 152,176	\$ 213,610
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (61,434)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (63,501)
2 nd Fiscal Year	(63,501)
3 rd Fiscal Year	(63,501)
4 th Fiscal Year	119,195
5 th Fiscal Year	9,873
Thereafter	0
Total	\$ (61,434)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3959: Mcloughlin Union High School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	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	\$ 2,179	\$ 0
Total (prior to post-MD contributions)	\$ 2,179	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,179

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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	495
4 th Fiscal Year	495
5 th Fiscal Year	199
Thereafter	0
Total	\$ 2,179

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3965: La Grande Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.09758304%
Employer's proportionate share at MD	0.09087226%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,211,929)
Employer's proportionate share of system NPL/(A) at MD	\$ 5,217,396
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 12,591,990
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (997,450)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 5,135,667
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (26,186)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,789
Employer's Total Pension Expense/(Income)	\$ 5,113,270

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 281,348	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,093,684
Changes in proportionate share	\$ 0	\$ 115,219
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,174	\$ 14,095
Total (prior to post-MD contributions)	\$ 306,522	\$ 1,222,998
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (916,476)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (480,288)
2 nd Fiscal Year	(480,288)
3 rd Fiscal Year	(480,288)
4 th Fiscal Year	510,566
5 th Fiscal Year	13,823
Thereafter	0
Total	\$ (916,476)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3966: Union County School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02020161%
Employer's proportionate share at MD	0.01301026%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (457,913)
Employer's proportionate share of system NPL/(A) at MD	\$ 746,979
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,802,806
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (142,806)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 735,278
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (28,061)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,110
Employer's Total Pension Expense/(Income)	\$ 716,327

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 40,281	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 156,584
Changes in proportionate share	\$ 0	\$ 123,470
Differences between employer contributions and employer's proportionate share of system contributions	\$ 54,716	\$ 11,972
Total (prior to post-MD contributions)	\$ 94,997	\$ 292,026
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (197,029)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (84,508)
2 nd Fiscal Year	(84,508)
3 rd Fiscal Year	(84,508)
4 th Fiscal Year	59,086
5 th Fiscal Year	(2,592)
Thereafter	0
Total	\$ (197,029)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3967: North Powder School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02809628%
Employer's proportionate share at MD	0.02403523%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (636,863)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,379,973
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,330,515
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (263,820)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,358,357
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (15,847)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (16,674)
Employer's Total Pension Expense/(Income)	\$ 1,325,836

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 74,415	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 289,274
Changes in proportionate share	\$ 0	\$ 69,725
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 61,938
Total (prior to post-MD contributions)	\$ 74,415	\$ 420,937
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (346,522)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (153,631)
2 nd Fiscal Year	(153,631)
3 rd Fiscal Year	(153,631)
4 th Fiscal Year	114,897
5 th Fiscal Year	(526)
Thereafter	0
Total	\$ (346,522)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3969: Imbler School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03153118%
Employer's proportionate share at MD	0.02919043%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (714,722)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,675,957
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,044,860
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (320,406)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,649,704
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (9,134)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,349
Employer's Total Pension Expense/(Income)	\$ 1,648,919

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 90,376	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 351,319
Changes in proportionate share	\$ 0	\$ 40,189
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,246	\$ 0
Total (prior to post-MD contributions)	\$ 124,622	\$ 391,508
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (266,886)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (147,871)
2 nd Fiscal Year	(147,871)
3 rd Fiscal Year	(147,871)
4 th Fiscal Year	170,072
5 th Fiscal Year	6,656
Thereafter	0
Total	\$ (266,886)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3970: Cove School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02768542%
Employer's proportionate share at MD	0.02738899%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (627,549)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,572,528
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,795,238
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (300,632)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,547,895
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,157)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,655)
Employer's Total Pension Expense/(Income)	\$ 1,545,083

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 84,799	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 329,638
Changes in proportionate share	\$ 0	\$ 5,089
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,298	\$ 25,981
Total (prior to post-MD contributions)	\$ 100,097	\$ 360,708
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (260,611)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (140,821)
2 nd Fiscal Year	(140,821)
3 rd Fiscal Year	(140,821)
4 th Fiscal Year	156,965
5 th Fiscal Year	4,887
Thereafter	0
Total	\$ (260,611)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3973: Elgin School District 23

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03972276%
Employer's proportionate share at MD	0.03125820%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (900,402)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,794,677
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,331,387
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (343,102)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,766,564
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (33,029)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,428
Employer's Total Pension Expense/(Income)	\$ 1,738,963

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 96,778	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 376,205
Changes in proportionate share	\$ 0	\$ 145,330
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,515	\$ 0
Total (prior to post-MD contributions)	\$ 120,293	\$ 521,535
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (401,242)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (185,106)
2 nd Fiscal Year	(185,106)
3 rd Fiscal Year	(185,106)
4 th Fiscal Year	156,507
5 th Fiscal Year	(2,430)
Thereafter	0
Total	\$ (401,242)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3986: Joseph School District 6

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02836223%
Employer's proportionate share at MD	0.02787387%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (642,891)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,600,367
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,862,427
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (305,955)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,575,298
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,906)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (7,817)
Employer's Total Pension Expense/(Income)	\$ 1,565,575

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 86,300	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 335,473
Changes in proportionate share	\$ 0	\$ 8,384
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,139	\$ 31,531
Total (prior to post-MD contributions)	\$ 90,439	\$ 375,388
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (284,949)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (150,175)
2 nd Fiscal Year	(150,175)
3 rd Fiscal Year	(150,175)
4 th Fiscal Year	158,116
5 th Fiscal Year	7,460
Thereafter	0
Total	\$ (284,949)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3990: Wallowa School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02745352%
Employer's proportionate share at MD	0.02790080%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (622,293)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,601,914
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,866,159
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (306,250)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,576,820
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 1,745
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (5,101)
Employer's Total Pension Expense/(Income)	\$ 1,573,464

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 86,383	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 335,797
Changes in proportionate share	\$ 7,679	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,202	\$ 37,360
Total (prior to post-MD contributions)	\$ 106,264	\$ 373,157
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (266,893)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (143,944)
2 nd Fiscal Year	(143,944)
3 rd Fiscal Year	(143,944)
4 th Fiscal Year	159,782
5 th Fiscal Year	5,156
Thereafter	0
Total	\$ (266,893)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3993: Enterprise School District 21

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03993504%
Employer's proportionate share at MD	0.03609785%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (905,213)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,072,544
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 5,002,008
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (396,224)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,040,078
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (14,973)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (15,890)
Employer's Total Pension Expense/(Income)	\$ 2,009,215

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 111,762	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 434,452
Changes in proportionate share	\$ 0	\$ 65,882
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 61,373
Total (prior to post-MD contributions)	\$ 111,762	\$ 561,707
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (449,945)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (212,754)
2 nd Fiscal Year	(212,754)
3 rd Fiscal Year	(212,754)
4 th Fiscal Year	186,232
5 th Fiscal Year	2,086
Thereafter	0
Total	\$ (449,945)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4003: Troy School District 54

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00001470%
Employer's proportionate share at MD	0.00092324%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (333)
Employer's proportionate share of system NPL/(A) at MD	\$ 53,007
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 127,932
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (10,134)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 52,177
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 3,545
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,015
Employer's Total Pension Expense/(Income)	\$ 56,737

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,858	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,112
Changes in proportionate share	\$ 15,599	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,733	\$ 2,541
Total (prior to post-MD contributions)	\$ 24,190	\$ 13,653
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,537

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (92)
2 nd Fiscal Year	(92)
3 rd Fiscal Year	(92)
4 th Fiscal Year	9,368
5 th Fiscal Year	1,446
Thereafter	0
Total	\$ 10,537

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4008: Chenowith School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	2,835
Employer's Total Pension Expense/(Income)	\$	2,835

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,064	\$ 0
Total (prior to post-MD contributions)	\$ 11,064	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,064

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,835
2 nd Fiscal Year	2,835
3 rd Fiscal Year	2,835
4 th Fiscal Year	2,130
5 th Fiscal Year	429
Thereafter	0
Total	\$ 11,064

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4012: Dufur Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02946869%
Employer's proportionate share at MD	0.02877674%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (667,971)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,652,205
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,987,536
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (315,865)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,626,324
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (2,700)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,300
Employer's Total Pension Expense/(Income)	\$ 1,631,924

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 89,095	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 346,340
Changes in proportionate share	\$ 0	\$ 11,880
Differences between employer contributions and employer's proportionate share of system contributions	\$ 31,245	\$ 0
Total (prior to post-MD contributions)	\$ 120,340	\$ 358,220
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (237,880)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (139,402)
2 nd Fiscal Year	(139,402)
3 rd Fiscal Year	(139,402)
4 th Fiscal Year	172,625
5 th Fiscal Year	7,701
Thereafter	0
Total	\$ (237,880)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4022: Maupin Grade School 84

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	49
Employer's Total Pension Expense/(Income)	\$	49

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 214	\$ 0
Total (prior to post-MD contributions)	\$ 214	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 214

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 49
2 nd Fiscal Year	49
3 rd Fiscal Year	49
4 th Fiscal Year	49
5 th Fiscal Year	18
Thereafter	0
Total	\$ 214

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4025: West Union School District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	9
Employer's Total Pension Expense/(Income)	\$	9

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 41	\$ 0
Total (prior to post-MD contributions)	\$ 41	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 41

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9
2 nd Fiscal Year	9
3 rd Fiscal Year	9
4 th Fiscal Year	9
5 th Fiscal Year	5
Thereafter	0
Total	\$ 41

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4030: Hillsboro Elementary School District 7

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	1,128
Employer's Total Pension Expense/(Income)	\$	1,128

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,963	\$ 0
Total (prior to post-MD contributions)	\$ 4,963	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,963

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,128
2 nd Fiscal Year	1,128
3 rd Fiscal Year	1,128
4 th Fiscal Year	1,128
5 th Fiscal Year	451
Thereafter	0
Total	\$ 4,963

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4034: Gaston Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00968859%
Employer's proportionate share at MD	0.00805633%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (219,613)
Employer's proportionate share of system NPL/(A) at MD	\$ 462,551
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,116,350
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (88,429)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 455,305
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (6,369)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,302)
Employer's Total Pension Expense/(Income)	\$ 447,634

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,943	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 96,961
Changes in proportionate share	\$ 0	\$ 28,024
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,517	\$ 10,017
Total (prior to post-MD contributions)	\$ 31,460	\$ 135,002
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (103,542)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (48,266)
2 nd Fiscal Year	(48,266)
3 rd Fiscal Year	(48,266)
4 th Fiscal Year	40,942
5 th Fiscal Year	313
Thereafter	0
Total	\$ (103,542)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4035: Banks School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.05929837%
Employer's proportionate share at MD	0.05912612%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,344,125)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,394,703
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,192,990
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (648,992)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,341,526
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (672)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,553
Employer's Total Pension Expense/(Income)	\$ 3,349,407

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 183,060	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 711,607
Changes in proportionate share	\$ 0	\$ 2,958
Differences between employer contributions and employer's proportionate share of system contributions	\$ 33,915	\$ 0
Total (prior to post-MD contributions)	\$ 216,975	\$ 714,565
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (497,590)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (290,046)
2 nd Fiscal Year	(290,046)
3 rd Fiscal Year	(290,046)
4 th Fiscal Year	354,615
5 th Fiscal Year	17,934
Thereafter	0
Total	\$ (497,590)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4047: Reedville School District 29

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	784
Employer's Total Pension Expense/(Income)	\$	784

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,277	\$ 0
Total (prior to post-MD contributions)	\$ 3,277	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,277

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 784
2 nd Fiscal Year	784
3 rd Fiscal Year	784
4 th Fiscal Year	699
5 th Fiscal Year	226
Thereafter	0
Total	\$ 3,277

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4055: Groner School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	62
Employer's Total Pension Expense/(Income)	\$	62

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 274	\$ 0
Total (prior to post-MD contributions)	\$ 274	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 274

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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	62
4 th Fiscal Year	62
5 th Fiscal Year	26
Thereafter	0
Total	\$ 274

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4062: Beaverton School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	2.72091815%
Employer's proportionate share at MD	2.05491687%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (61,675,451)
Employer's proportionate share of system NPL/(A) at MD	\$ 117,982,257
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 284,745,787
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (22,555,588)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 116,134,107
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (2,598,794)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,211,288
Employer's Total Pension Expense/(Income)	\$ 129,746,601

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,362,201	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,731,756
Changes in proportionate share	\$ 0	\$ 11,434,695
Differences between employer contributions and employer's proportionate share of system contributions	\$ 71,033,586	\$ 0
Total (prior to post-MD contributions)	\$ 77,395,787	\$ 36,166,451
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 41,229,336

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,258,085
2 nd Fiscal Year	3,258,085
3 rd Fiscal Year	3,258,085
4 th Fiscal Year	25,579,744
5 th Fiscal Year	5,875,338
Thereafter	0
Total	\$ 41,229,336

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4080: North Plains School District 70

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	254
Employer's Total Pension Expense/(Income)	\$	254

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,115	\$ 0
Total (prior to post-MD contributions)	\$ 1,115	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,115

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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	254
4 th Fiscal Year	254
5 th Fiscal Year	99
Thereafter	0
Total	\$ 1,115

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4105: Hillsboro Union High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	1,724
Employer's Total Pension Expense/(Income)	\$	1,724

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,584	\$ 0
Total (prior to post-MD contributions)	\$ 7,584	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,584

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,724
2 nd Fiscal Year	1,724
3 rd Fiscal Year	1,724
4 th Fiscal Year	1,724
5 th Fiscal Year	688
Thereafter	0
Total	\$ 7,584

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4109: Spray School District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01029611%
Employer's proportionate share at MD	0.00835925%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (233,383)
Employer's proportionate share of system NPL/(A) at MD	\$ 479,943
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,158,325
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (91,754)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 472,425
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (7,558)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,240
Employer's Total Pension Expense/(Income)	\$ 468,107

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,881	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 100,607
Changes in proportionate share	\$ 0	\$ 33,254
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,881	\$ 0
Total (prior to post-MD contributions)	\$ 38,762	\$ 133,861
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (95,099)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (46,439)
2 nd Fiscal Year	(46,439)
3 rd Fiscal Year	(46,439)
4 th Fiscal Year	44,278
5 th Fiscal Year	(60)
Thereafter	0
Total	\$ (95,099)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4114: Fossil School District 21J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01584966%
Employer's proportionate share at MD	0.01550183%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (359,267)
Employer's proportionate share of system NPL/(A) at MD	\$ 890,032
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,148,058
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (170,154)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 876,090
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,357)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,965
Employer's Total Pension Expense/(Income)	\$ 884,698

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 47,995	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 186,571
Changes in proportionate share	\$ 0	\$ 5,973
Differences between employer contributions and employer's proportionate share of system contributions	\$ 39,595	\$ 0
Total (prior to post-MD contributions)	\$ 87,590	\$ 192,544
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (104,954)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (69,503)
2 nd Fiscal Year	(69,503)
3 rd Fiscal Year	(69,503)
4 th Fiscal Year	97,877
5 th Fiscal Year	5,679
Thereafter	0
Total	\$ (104,954)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4128: Yamhill Grade School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	384
Employer's Total Pension Expense/(Income)	\$	384

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,691	\$ 0
Total (prior to post-MD contributions)	\$ 1,691	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,691

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 384
2 nd Fiscal Year	384
3 rd Fiscal Year	384
4 th Fiscal Year	384
5 th Fiscal Year	155
Thereafter	0
Total	\$ 1,691

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4135: Newberg School District 29Jt

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.15794577%
Employer's proportionate share at MD	0.17424297%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (3,580,180)
Employer's proportionate share of system NPL/(A) at MD	\$ 10,004,093
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 24,144,506
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,912,560)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 9,847,382
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 63,593
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (14,696)
Employer's Total Pension Expense/(Income)	\$ 9,896,279

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 539,471	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,097,085
Changes in proportionate share	\$ 279,810	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 84,579	\$ 168,034
Total (prior to post-MD contributions)	\$ 903,860	\$ 2,265,119
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,361,259)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (829,086)
2 nd Fiscal Year	(829,086)
3 rd Fiscal Year	(829,086)
4 th Fiscal Year	1,066,794
5 th Fiscal Year	59,207
Thereafter	0
Total	\$ (1,361,259)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4142: McMinnville Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.41971122%
Employer's proportionate share at MD	0.42029608%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (9,513,656)
Employer's proportionate share of system NPL/(A) at MD	\$ 24,131,137
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 58,239,601
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (4,613,338)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 23,753,131
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,282
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (9,981)
Employer's Total Pension Expense/(Income)	\$ 23,745,432

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,301,273	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,058,433
Changes in proportionate share	\$ 10,042	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 152,138	\$ 229,861
Total (prior to post-MD contributions)	\$ 1,463,453	\$ 5,288,294
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,824,841)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,125,506)
2 nd Fiscal Year	(2,125,506)
3 rd Fiscal Year	(2,125,506)
4 th Fiscal Year	2,453,363
5 th Fiscal Year	98,315
Thereafter	0
Total	\$ (3,824,841)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4144: Sheridan School District 48J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.08997071%
Employer's proportionate share at MD	0.08893990%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,039,379)
Employer's proportionate share of system NPL/(A) at MD	\$ 5,106,450
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 12,324,227
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (976,240)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 5,026,459
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (4,022)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (20,189)
Employer's Total Pension Expense/(Income)	\$ 5,002,248

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 275,366	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,070,428
Changes in proportionate share	\$ 0	\$ 17,698
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 87,541
Total (prior to post-MD contributions)	\$ 275,366	\$ 1,175,667
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (900,301)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (472,365)
2 nd Fiscal Year	(472,365)
3 rd Fiscal Year	(472,365)
4 th Fiscal Year	500,804
5 th Fiscal Year	15,991
Thereafter	0
Total	\$ (900,301)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4166: Yamhill-Carlton School District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00646966%
Employer's proportionate share at MD	0.00617273%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (146,649)
Employer's proportionate share of system NPL/(A) at MD	\$ 354,405
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 855,343
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (67,754)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 348,853
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,159)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (9,861)
Employer's Total Pension Expense/(Income)	\$ 337,833

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,111	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 74,291
Changes in proportionate share	\$ 0	\$ 5,097
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 42,118
Total (prior to post-MD contributions)	\$ 19,111	\$ 121,506
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (102,395)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (42,123)
2 nd Fiscal Year	(42,123)
3 rd Fiscal Year	(42,123)
4 th Fiscal Year	26,010
5 th Fiscal Year	(2,035)
Thereafter	0
Total	\$ (102,395)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4185: Lebanon School District Uh-1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	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	\$ 1,343	\$ 0
Total (prior to post-MD contributions)	\$ 1,343	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,343

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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	305
4 th Fiscal Year	305
5 th Fiscal Year	123
Thereafter	0
Total	\$ 1,343

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4189: Wasco County High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	105
Employer's Total Pension Expense/(Income)	\$	105

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 463	\$ 0
Total (prior to post-MD contributions)	\$ 463	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 463

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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	105
4 th Fiscal Year	105
5 th Fiscal Year	43
Thereafter	0
Total	\$ 463

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4203: Victor Point School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	146
Employer's Total Pension Expense/(Income)	\$	146

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 642	\$ 0
Total (prior to post-MD contributions)	\$ 642	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 642

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 146
2 nd Fiscal Year	146
3 rd Fiscal Year	146
4 th Fiscal Year	146
5 th Fiscal Year	58
Thereafter	0
Total	\$ 642

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4218: Curry County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	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	\$ 1,109	\$ 0
Total (prior to post-MD contributions)	\$ 1,109	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,109

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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	252
4 th Fiscal Year	252
5 th Fiscal Year	101
Thereafter	0
Total	\$ 1,109

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4219: Grant County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01203345%
Employer's proportionate share at MD	0.01326839%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (272,764)
Employer's proportionate share of system NPL/(A) at MD	\$ 761,799
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,838,575
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (145,639)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 749,866
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 4,819
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (421)
Employer's Total Pension Expense/(Income)	\$ 754,264

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,080	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 159,690
Changes in proportionate share	\$ 21,202	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,949	\$ 9,123
Total (prior to post-MD contributions)	\$ 68,231	\$ 168,813
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (100,582)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (62,459)
2 nd Fiscal Year	(62,459)
3 rd Fiscal Year	(62,459)
4 th Fiscal Year	81,966
5 th Fiscal Year	4,830
Thereafter	0
Total	\$ (100,582)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4220: Jefferson County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01973997%
Employer's proportionate share at MD	0.01767453%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (447,449)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,014,776
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,449,125
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (194,003)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 998,880
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (8,059)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,201)
Employer's Total Pension Expense/(Income)	\$ 988,620

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 54,722	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 212,720
Changes in proportionate share	\$ 0	\$ 35,462
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,010	\$ 10,922
Total (prior to post-MD contributions)	\$ 55,732	\$ 259,104
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (203,372)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (99,319)
2 nd Fiscal Year	(99,319)
3 rd Fiscal Year	(99,319)
4 th Fiscal Year	93,831
5 th Fiscal Year	755
Thereafter	0
Total	\$ (203,372)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4221: Marion Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	1,344
Employer's Total Pension Expense/(Income)	\$	1,344

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,915	\$ 0
Total (prior to post-MD contributions)	\$ 5,915	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,915

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,344
2 nd Fiscal Year	1,344
3 rd Fiscal Year	1,344
4 th Fiscal Year	1,344
5 th Fiscal Year	539
Thereafter	0
Total	\$ 5,915

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4223: InterMountain Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.11925114%
Employer's proportionate share at MD	0.10403500%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,703,083)
Employer's proportionate share of system NPL/(A) at MD	\$ 5,973,129
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 14,415,925
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,141,930)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 5,879,562
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (59,375)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (11,852)
Employer's Total Pension Expense/(Income)	\$ 5,808,335

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 322,101	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,252,103
Changes in proportionate share	\$ 0	\$ 261,249
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 51,879
Total (prior to post-MD contributions)	\$ 322,101	\$ 1,565,231
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,243,130)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (595,443)
2 nd Fiscal Year	(595,443)
3 rd Fiscal Year	(595,443)
4 th Fiscal Year	542,272
5 th Fiscal Year	928
Thereafter	0
Total	\$ (1,243,130)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4224: Wallowa County Region 18

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01894776%
Employer's proportionate share at MD	0.01963666%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (429,492)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,127,431
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,721,013
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (215,540)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,109,770
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,688
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 171
Employer's Total Pension Expense/(Income)	\$ 1,112,629

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 60,797	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 236,335
Changes in proportionate share	\$ 11,828	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,450	\$ 18,126
Total (prior to post-MD contributions)	\$ 88,075	\$ 254,461
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (166,386)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (96,087)
2 nd Fiscal Year	(96,087)
3 rd Fiscal Year	(96,087)
4 th Fiscal Year	116,918
5 th Fiscal Year	4,957
Thereafter	0
Total	\$ (166,386)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4225: Washington County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	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	\$ 1,956	\$ 0
Total (prior to post-MD contributions)	\$ 1,956	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,956

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 445
2 nd Fiscal Year	445
3 rd Fiscal Year	445
4 th Fiscal Year	445
5 th Fiscal Year	176
Thereafter	0
Total	\$ 1,956

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4226: North Central Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01409645%
Employer's proportionate share at MD	0.01408358%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (319,526)
Employer's proportionate share of system NPL/(A) at MD	\$ 808,603
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,951,534
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (154,587)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 795,937
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (50)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (737)
Employer's Total Pension Expense/(Income)	\$ 795,150

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 43,604	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 169,502
Changes in proportionate share	\$ 0	\$ 221
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,020	\$ 5,122
Total (prior to post-MD contributions)	\$ 46,624	\$ 174,845
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (128,221)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (71,752)
2 nd Fiscal Year	(71,752)
3 rd Fiscal Year	(71,752)
4 th Fiscal Year	82,816
5 th Fiscal Year	4,219
Thereafter	0
Total	\$ (128,221)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4227: Cascade School District Uh5

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	701
Employer's Total Pension Expense/(Income)	\$	701

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,082	\$ 0
Total (prior to post-MD contributions)	\$ 3,082	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,082

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 701
2 nd Fiscal Year	701
3 rd Fiscal Year	701
4 th Fiscal Year	700
5 th Fiscal Year	279
Thereafter	0
Total	\$ 3,082

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4230: Mari-Linn School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	143
Employer's Total Pension Expense/(Income)	\$	143

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 630	\$ 0
Total (prior to post-MD contributions)	\$ 630	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 630

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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
2 nd Fiscal Year	143
3 rd Fiscal Year	143
4 th Fiscal Year	143
5 th Fiscal Year	58
Thereafter	0
Total	\$ 630

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4232: South Coast Education Service District Region 7

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.10193556%
Employer's proportionate share at MD	0.08470879%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,310,588)
Employer's proportionate share of system NPL/(A) at MD	\$ 4,863,522
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 11,737,930
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (929,797)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 4,787,337
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (67,220)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (20,517)
Employer's Total Pension Expense/(Income)	\$ 4,699,600

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 262,266	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,019,505
Changes in proportionate share	\$ 0	\$ 295,770
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 79,206
Total (prior to post-MD contributions)	\$ 262,266	\$ 1,394,481
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,132,215)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (514,572)
2 nd Fiscal Year	(514,572)
3 rd Fiscal Year	(514,572)
4 th Fiscal Year	417,221
5 th Fiscal Year	(5,722)
Thereafter	0
Total	\$ (1,132,215)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4237: Douglas Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.13516762%
Employer's proportionate share at MD	0.13063936%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (3,063,864)
Employer's proportionate share of system NPL/(A) at MD	\$ 7,500,608
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 18,102,439
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,433,950)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 7,383,114
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (17,670)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (37,855)
Employer's Total Pension Expense/(Income)	\$ 7,327,589

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 404,471	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,572,298
Changes in proportionate share	\$ 0	\$ 77,746
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 162,669
Total (prior to post-MD contributions)	\$ 404,471	\$ 1,812,713
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,408,242)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (713,797)
2 nd Fiscal Year	(713,797)
3 rd Fiscal Year	(713,797)
4 th Fiscal Year	716,639
5 th Fiscal Year	16,509
Thereafter	0
Total	\$ (1,408,242)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4238: Multnomah Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.32781628%
Employer's proportionate share at MD	0.13043388%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (7,430,660)
Employer's proportionate share of system NPL/(A) at MD	\$ 7,488,811
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 18,073,966
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,431,694)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 7,371,501
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (770,203)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,145)
Employer's Total Pension Expense/(Income)	\$ 6,599,153

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 403,835	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,569,825
Changes in proportionate share	\$ 0	\$ 3,388,894
Differences between employer contributions and employer's proportionate share of system contributions	\$ 610,633	\$ 507,331
Total (prior to post-MD contributions)	\$ 1,014,468	\$ 5,466,050
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,451,582)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,429,584)
2 nd Fiscal Year	(1,429,584)
3 rd Fiscal Year	(1,429,584)
4 th Fiscal Year	53,027
5 th Fiscal Year	(215,857)
Thereafter	0
Total	\$ (4,451,582)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4251: Clatsop County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	177
Employer's Total Pension Expense/(Income)	\$	177

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 778	\$ 0
Total (prior to post-MD contributions)	\$ 778	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 778

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 177
2 nd Fiscal Year	177
3 rd Fiscal Year	177
4 th Fiscal Year	177
5 th Fiscal Year	70
Thereafter	0
Total	\$ 778

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4252: High Desert Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.13510500%
Employer's proportionate share at MD	0.12251037%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (3,062,445)
Employer's proportionate share of system NPL/(A) at MD	\$ 7,033,886
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 16,976,021
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,344,723)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 6,923,702
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (49,145)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,866
Employer's Total Pension Expense/(Income)	\$ 6,893,423

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 379,303	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,474,462
Changes in proportionate share	\$ 0	\$ 216,240
Differences between employer contributions and employer's proportionate share of system contributions	\$ 75,782	\$ 0
Total (prior to post-MD contributions)	\$ 455,085	\$ 1,690,702
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,235,617)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (647,590)
2 nd Fiscal Year	(647,590)
3 rd Fiscal Year	(647,590)
4 th Fiscal Year	688,398
5 th Fiscal Year	18,754
Thereafter	0
Total	\$ (1,235,617)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4254: Willamette Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.11434453%
Employer's proportionate share at MD	0.07973247%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,591,864)
Employer's proportionate share of system NPL/(A) at MD	\$ 4,577,809
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 11,048,371
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (875,175)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 4,506,099
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (135,059)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 141,698
Employer's Total Pension Expense/(Income)	\$ 4,512,738

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 246,859	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 959,613
Changes in proportionate share	\$ 0	\$ 594,261
Differences between employer contributions and employer's proportionate share of system contributions	\$ 579,595	\$ 0
Total (prior to post-MD contributions)	\$ 826,454	\$ 1,553,874
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (727,420)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (395,121)
2 nd Fiscal Year	(395,121)
3 rd Fiscal Year	(395,121)
4 th Fiscal Year	454,782
5 th Fiscal Year	3,160
Thereafter	0
Total	\$ (727,420)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4258: Hermiston School District 8R

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.24374972%
Employer's proportionate share at MD	0.25798200%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (5,525,111)
Employer's proportionate share of system NPL/(A) at MD	\$ 14,811,937
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 35,748,058
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,831,713)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 14,579,913
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 55,536
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (56,828)
Employer's Total Pension Expense/(Income)	\$ 14,578,621

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 798,735	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,104,918
Changes in proportionate share	\$ 244,356	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 70,184	\$ 335,826
Total (prior to post-MD contributions)	\$ 1,113,275	\$ 3,440,744
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,327,469)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,301,224)
2 nd Fiscal Year	(1,301,224)
3 rd Fiscal Year	(1,301,224)
4 th Fiscal Year	1,511,907
5 th Fiscal Year	64,294
Thereafter	0
Total	\$ (2,327,469)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4259: Clackamas Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.16491450%
Employer's proportionate share at MD	0.17626956%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (3,738,141)
Employer's proportionate share of system NPL/(A) at MD	\$ 10,120,449
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 24,425,326
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,934,805)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 9,961,915
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 44,308
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (73,254)
Employer's Total Pension Expense/(Income)	\$ 9,932,969

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 545,746	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,121,475
Changes in proportionate share	\$ 194,957	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 144,753	\$ 499,238
Total (prior to post-MD contributions)	\$ 885,456	\$ 2,620,713
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,735,257)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (917,141)
2 nd Fiscal Year	(917,141)
3 rd Fiscal Year	(917,141)
4 th Fiscal Year	994,213
5 th Fiscal Year	21,952
Thereafter	0
Total	\$ (1,735,257)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4260: Greater Albany School District 8J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.52187578%
Employer's proportionate share at MD	0.51314371%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (11,829,435)
Employer's proportionate share of system NPL/(A) at MD	\$ 29,461,948
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 71,105,314
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (5,632,470)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 29,000,437
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (34,073)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 36,412
Employer's Total Pension Expense/(Income)	\$ 29,002,776

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,588,737	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,175,892
Changes in proportionate share	\$ 0	\$ 149,923
Differences between employer contributions and employer's proportionate share of system contributions	\$ 214,694	\$ 102,189
Total (prior to post-MD contributions)	\$ 1,803,431	\$ 6,428,004
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,624,573)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,583,313)
2 nd Fiscal Year	(2,583,313)
3 rd Fiscal Year	(2,583,313)
4 th Fiscal Year	3,003,856
5 th Fiscal Year	121,511
Thereafter	0
Total	\$ (4,624,573)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4268: Lake Oswego School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.29692023%
Employer's proportionate share at MD	0.29125648%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (6,730,334)
Employer's proportionate share of system NPL/(A) at MD	\$ 16,722,378
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 40,358,837
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (3,196,947)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 16,460,428
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (22,100)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (24,038)
Employer's Total Pension Expense/(Income)	\$ 16,414,290

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 901,755	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,505,390
Changes in proportionate share	\$ 0	\$ 97,242
Differences between employer contributions and employer's proportionate share of system contributions	\$ 56,706	\$ 175,074
Total (prior to post-MD contributions)	\$ 958,461	\$ 3,777,706
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,819,245)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,513,734)
2 nd Fiscal Year	(1,513,734)
3 rd Fiscal Year	(1,513,734)
4 th Fiscal Year	1,664,741
5 th Fiscal Year	57,218
Thereafter	0
Total	\$ (2,819,245)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4270: Silver Falls School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.18765241%
Employer's proportionate share at MD	0.19373766%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (4,253,545)
Employer's proportionate share of system NPL/(A) at MD	\$ 11,123,373
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 26,845,846
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,126,542)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 10,949,129
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 23,745
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 50
Employer's Total Pension Expense/(Income)	\$ 10,972,924

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 599,829	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,331,711
Changes in proportionate share	\$ 104,479	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 83,548	\$ 101,893
Total (prior to post-MD contributions)	\$ 787,856	\$ 2,433,604
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,645,748)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (952,419)
2 nd Fiscal Year	(952,419)
3 rd Fiscal Year	(952,419)
4 th Fiscal Year	1,156,741
5 th Fiscal Year	54,768
Thereafter	0
Total	\$ (1,645,748)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4271: Malheur Education Service District Region 14

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03452282%
Employer's proportionate share at MD	0.03393873%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (782,534)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,948,579
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,702,823
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (372,525)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,918,055
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (2,279)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,273
Employer's Total Pension Expense/(Income)	\$ 1,926,049

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 105,077	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 408,466
Changes in proportionate share	\$ 0	\$ 10,028
Differences between employer contributions and employer's proportionate share of system contributions	\$ 54,128	\$ 20,954
Total (prior to post-MD contributions)	\$ 159,205	\$ 439,448
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (280,243)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (163,018)
2 nd Fiscal Year	(163,018)
3 rd Fiscal Year	(163,018)
4 th Fiscal Year	202,077
5 th Fiscal Year	6,734
Thereafter	0
Total	\$ (280,243)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4272: Linn-Benton-Lincoln Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.21027778%
Employer's proportionate share at MD	0.20087861%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (4,766,397)
Employer's proportionate share of system NPL/(A) at MD	\$ 11,533,368
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 27,835,354
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,204,924)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 11,352,702
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (36,676)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,343
Employer's Total Pension Expense/(Income)	\$ 11,323,369

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 621,938	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,417,655
Changes in proportionate share	\$ 0	\$ 161,377
Differences between employer contributions and employer's proportionate share of system contributions	\$ 54,538	\$ 34,352
Total (prior to post-MD contributions)	\$ 676,476	\$ 2,613,384
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,936,908)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,041,529)
2 nd Fiscal Year	(1,041,529)
3 rd Fiscal Year	(1,041,529)
4 th Fiscal Year	1,148,936
5 th Fiscal Year	38,743
Thereafter	0
Total	\$ (1,936,908)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4273: Double O School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00070211%
Employer's proportionate share at MD	0.00067573%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (15,915)
Employer's proportionate share of system NPL/(A) at MD	\$ 38,797
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 93,635
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (7,417)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 38,189
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (103)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (7)
Employer's Total Pension Expense/(Income)	\$ 38,079

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,092	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,133
Changes in proportionate share	\$ 0	\$ 453
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,045	\$ 878
Total (prior to post-MD contributions)	\$ 3,137	\$ 9,464
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,327)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,515)
2 nd Fiscal Year	(3,515)
3 rd Fiscal Year	(3,515)
4 th Fiscal Year	3,972
5 th Fiscal Year	246
Thereafter	0
Total	\$ (6,327)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4275: Tillamook County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	537
Employer's Total Pension Expense/(Income)	\$	537

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,364	\$ 0
Total (prior to post-MD contributions)	\$ 2,364	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,364

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 537
2 nd Fiscal Year	537
3 rd Fiscal Year	537
4 th Fiscal Year	537
5 th Fiscal Year	216
Thereafter	0
Total	\$ 2,364

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4276: Lane County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.15678378%
Employer's proportionate share at MD	0.09110329%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (3,553,841)
Employer's proportionate share of system NPL/(A) at MD	\$ 5,230,660
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 12,624,004
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (999,986)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 5,148,724
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (256,291)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (31,781)
Employer's Total Pension Expense/(Income)	\$ 4,860,652

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 282,064	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,096,465
Changes in proportionate share	\$ 0	\$ 1,127,680
Differences between employer contributions and employer's proportionate share of system contributions	\$ 111,624	\$ 205,740
Total (prior to post-MD contributions)	\$ 393,688	\$ 2,429,885
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,036,197)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (747,127)
2 nd Fiscal Year	(747,127)
3 rd Fiscal Year	(747,127)
4 th Fiscal Year	271,911
5 th Fiscal Year	(66,726)
Thereafter	0
Total	\$ (2,036,197)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4277: Mitchell School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01183038%
Employer's proportionate share at MD	0.01094560%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (268,161)
Employer's proportionate share of system NPL/(A) at MD	\$ 628,437
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,516,710
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (120,143)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 618,593
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (3,453)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,219
Employer's Total Pension Expense/(Income)	\$ 617,359

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,889	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 131,735
Changes in proportionate share	\$ 0	\$ 15,191
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,819	\$ 7,407
Total (prior to post-MD contributions)	\$ 52,708	\$ 154,333
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (101,625)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (56,387)
2 nd Fiscal Year	(56,387)
3 rd Fiscal Year	(56,387)
4 th Fiscal Year	64,124
5 th Fiscal Year	3,413
Thereafter	0
Total	\$ (101,625)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4279: St Helens School District 502

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03811903%
Employer's proportionate share at MD	0.04391524%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (864,050)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,521,377
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,085,248
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (482,031)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,481,880
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 22,617
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 87,149
Employer's Total Pension Expense/(Income)	\$ 2,591,646

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 135,965	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 528,538
Changes in proportionate share	\$ 99,516	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 350,244	\$ 0
Total (prior to post-MD contributions)	\$ 585,725	\$ 528,538
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 57,187

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (111,516)
2 nd Fiscal Year	(111,516)
3 rd Fiscal Year	(111,516)
4 th Fiscal Year	352,076
5 th Fiscal Year	39,660
Thereafter	0
Total	\$ 57,187

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4280: Northwest Regional Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.52821174%
Employer's proportionate share at MD	0.50313677%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (11,973,053)
Employer's proportionate share of system NPL/(A) at MD	\$ 28,887,403
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 69,718,672
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (5,522,630)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 28,434,892
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (97,845)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (61,413)
Employer's Total Pension Expense/(Income)	\$ 28,275,634

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,557,755	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,055,455
Changes in proportionate share	\$ 0	\$ 430,516
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,491	\$ 290,373
Total (prior to post-MD contributions)	\$ 1,574,246	\$ 6,776,344
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,202,098)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,694,487)
2 nd Fiscal Year	(2,694,487)
3 rd Fiscal Year	(2,694,487)
4 th Fiscal Year	2,805,281
5 th Fiscal Year	76,081
Thereafter	0
Total	\$ (5,202,098)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4286: Southern Oregon Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.24571099%
Employer's proportionate share at MD	0.22853670%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (5,569,567)
Employer's proportionate share of system NPL/(A) at MD	\$ 13,121,346
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 31,667,881
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,508,510)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 12,915,805
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (67,016)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (110,410)
Employer's Total Pension Expense/(Income)	\$ 12,738,379

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 707,569	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,750,532
Changes in proportionate share	\$ 0	\$ 294,868
Differences between employer contributions and employer's proportionate share of system contributions	\$ 83,082	\$ 587,350
Total (prior to post-MD contributions)	\$ 790,651	\$ 3,632,750
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,842,099)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,328,987)
2 nd Fiscal Year	(1,328,987)
3 rd Fiscal Year	(1,328,987)
4 th Fiscal Year	1,160,737
5 th Fiscal Year	(15,874)
Thereafter	0
Total	\$ (2,842,099)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4288: Medford School District 549C

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.78587839%
Employer's proportionate share at MD	0.83124474%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (17,813,621)
Employer's proportionate share of system NPL/(A) at MD	\$ 47,725,595
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 115,183,948
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (9,124,074)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 46,977,991
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 177,023
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 58,638
Employer's Total Pension Expense/(Income)	\$ 47,213,652

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,573,606	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,004,367
Changes in proportionate share	\$ 778,903	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 588,353	\$ 461,088
Total (prior to post-MD contributions)	\$ 3,940,862	\$ 10,465,455
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,524,593)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,952,853)
2 nd Fiscal Year	(3,952,853)
3 rd Fiscal Year	(3,952,853)
4 th Fiscal Year	5,071,107
5 th Fiscal Year	262,859
Thereafter	0
Total	\$ (6,524,593)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4291: Dayton Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.04138049%
Employer's proportionate share at MD	0.03061293%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (937,978)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,757,630
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,241,973
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (336,020)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,730,097
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (42,016)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (8,080)
Employer's Total Pension Expense/(Income)	\$ 1,680,001

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 94,780	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 368,439
Changes in proportionate share	\$ 0	\$ 184,870
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,509	\$ 32,776
Total (prior to post-MD contributions)	\$ 99,289	\$ 586,085
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (486,796)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (204,350)
2 nd Fiscal Year	(204,350)
3 rd Fiscal Year	(204,350)
4 th Fiscal Year	134,034
5 th Fiscal Year	(7,781)
Thereafter	0
Total	\$ (486,796)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4293: Lake County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00762331%
Employer's proportionate share at MD	0.00885203%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (172,799)
Employer's proportionate share of system NPL/(A) at MD	\$ 508,236
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,226,608
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (97,163)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 500,275
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 4,794
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,410
Employer's Total Pension Expense/(Income)	\$ 510,479

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,407	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 106,538
Changes in proportionate share	\$ 21,096	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,713	\$ 0
Total (prior to post-MD contributions)	\$ 68,216	\$ 106,538
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (38,322)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (34,400)
2 nd Fiscal Year	(34,400)
3 rd Fiscal Year	(34,400)
4 th Fiscal Year	60,346
5 th Fiscal Year	4,532
Thereafter	0
Total	\$ (38,322)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4294: Harney Education Service District Region XVII

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02308191%
Employer's proportionate share at MD	0.01956778%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (523,201)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,123,477
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,711,469
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (214,784)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,105,878
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (13,712)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (7,833)
Employer's Total Pension Expense/(Income)	\$ 1,084,333

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 60,584	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 235,506
Changes in proportionate share	\$ 0	\$ 60,335
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 32,488
Total (prior to post-MD contributions)	\$ 60,584	\$ 328,329
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (267,745)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (120,144)
2 nd Fiscal Year	(120,144)
3 rd Fiscal Year	(120,144)
4 th Fiscal Year	94,810
5 th Fiscal Year	(2,123)
Thereafter	0
Total	\$ (267,745)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4295: Wasco County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01975082%
Employer's proportionate share at MD	0.02056990%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (447,695)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,181,013
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,850,331
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (225,783)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,162,513
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 3,196
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,582
Employer's Total Pension Expense/(Income)	\$ 1,177,291

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 63,686	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 247,567
Changes in proportionate share	\$ 14,063	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 45,471	\$ 0
Total (prior to post-MD contributions)	\$ 123,220	\$ 247,567
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (124,347)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (88,871)
2 nd Fiscal Year	(88,871)
3 rd Fiscal Year	(88,871)
4 th Fiscal Year	133,308
5 th Fiscal Year	8,957
Thereafter	0
Total	\$ (124,347)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4297: Yamhill Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	205
Employer's Total Pension Expense/(Income)	\$	205

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 902	\$ 0
Total (prior to post-MD contributions)	\$ 902	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 902

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 205
2 nd Fiscal Year	205
3 rd Fiscal Year	205
4 th Fiscal Year	205
5 th Fiscal Year	82
Thereafter	0
Total	\$ 902

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4305: Mount Hood Community College District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	72
Employer's Total Pension Expense/(Income)	\$	72

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 315	\$ 0
Total (prior to post-MD contributions)	\$ 315	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 315

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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
2 nd Fiscal Year	72
3 rd Fiscal Year	72
4 th Fiscal Year	72
5 th Fiscal Year	27
Thereafter	0
Total	\$ 315

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4306: Amity School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00880183%
Employer's proportionate share at MD	0.00912225%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (199,512)
Employer's proportionate share of system NPL/(A) at MD	\$ 523,750
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,264,052
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (100,129)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 515,546
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,250
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (11,148)
Employer's Total Pension Expense/(Income)	\$ 505,648

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 28,243	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 109,790
Changes in proportionate share	\$ 5,502	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 48,430
Total (prior to post-MD contributions)	\$ 33,745	\$ 158,220
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (124,475)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (55,864)
2 nd Fiscal Year	(55,864)
3 rd Fiscal Year	(55,864)
4 th Fiscal Year	44,196
5 th Fiscal Year	(1,079)
Thereafter	0
Total	\$ (124,475)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4307: Columbia School District 5J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	492
Employer's Total Pension Expense/(Income)	\$	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	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,165	\$ 0
Total (prior to post-MD contributions)	\$ 2,165	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,165

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 492
2 nd Fiscal Year	492
3 rd Fiscal Year	492
4 th Fiscal Year	492
5 th Fiscal Year	197
Thereafter	0
Total	\$ 2,165

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4309: Scappoose School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.18077645%
Employer's proportionate share at MD	0.18035501%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (4,097,686)
Employer's proportionate share of system NPL/(A) at MD	\$ 10,355,013
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 24,991,439
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,979,649)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 10,192,806
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,644)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,737
Employer's Total Pension Expense/(Income)	\$ 10,212,899

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 558,395	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,170,645
Changes in proportionate share	\$ 0	\$ 7,236
Differences between employer contributions and employer's proportionate share of system contributions	\$ 116,289	\$ 46,490
Total (prior to post-MD contributions)	\$ 674,684	\$ 2,224,371
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,549,687)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (888,688)
2 nd Fiscal Year	(888,688)
3 rd Fiscal Year	(888,688)
4 th Fiscal Year	1,070,499
5 th Fiscal Year	45,877
Thereafter	0
Total	\$ (1,549,687)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4311: Redmond School District 2J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.35677033%
Employer's proportionate share at MD	0.37160834%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (8,086,965)
Employer's proportionate share of system NPL/(A) at MD	\$ 21,335,749
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 51,493,036
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (4,078,921)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 21,001,532
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 57,899
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 82,980
Employer's Total Pension Expense/(Income)	\$ 21,142,411

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,150,532	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,472,457
Changes in proportionate share	\$ 254,757	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 299,190	\$ 0
Total (prior to post-MD contributions)	\$ 1,704,479	\$ 4,472,457
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,767,978)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,731,598)
2 nd Fiscal Year	(1,731,598)
3 rd Fiscal Year	(1,731,598)
4 th Fiscal Year	2,298,830
5 th Fiscal Year	127,986
Thereafter	0
Total	\$ (2,767,978)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4312: Reedsport School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02826706%
Employer's proportionate share at MD	0.01734272%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (640,734)
Employer's proportionate share of system NPL/(A) at MD	\$ 995,726
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,403,147
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (190,361)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 980,128
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (42,628)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,530
Employer's Total Pension Expense/(Income)	\$ 943,030

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 53,695	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 208,727
Changes in proportionate share	\$ 0	\$ 187,561
Differences between employer contributions and employer's proportionate share of system contributions	\$ 49,775	\$ 20,816
Total (prior to post-MD contributions)	\$ 103,470	\$ 417,104
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (313,634)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (124,485)
2 nd Fiscal Year	(124,485)
3 rd Fiscal Year	(124,485)
4 th Fiscal Year	67,462
5 th Fiscal Year	(7,641)
Thereafter	0
Total	\$ (313,634)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4313: Forest Grove School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.36189735%
Employer's proportionate share at MD	0.34487524%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (8,203,180)
Employer's proportionate share of system NPL/(A) at MD	\$ 19,800,879
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 47,788,683
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (3,785,488)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 19,490,705
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (66,422)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 68,480
Employer's Total Pension Expense/(Income)	\$ 19,492,763

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,067,764	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,150,713
Changes in proportionate share	\$ 0	\$ 292,255
Differences between employer contributions and employer's proportionate share of system contributions	\$ 308,800	\$ 76,109
Total (prior to post-MD contributions)	\$ 1,376,564	\$ 4,519,077
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,142,513)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,735,715)
2 nd Fiscal Year	(1,735,715)
3 rd Fiscal Year	(1,735,715)
4 th Fiscal Year	2,001,047
5 th Fiscal Year	63,585
Thereafter	0
Total	\$ (3,142,513)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4314: Willamina School District 30J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.05828751%
Employer's proportionate share at MD	0.05823345%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,321,212)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,343,451
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,069,295
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (639,194)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,291,077
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (211)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,402
Employer's Total Pension Expense/(Income)	\$ 3,305,268

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 180,296	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 700,863
Changes in proportionate share	\$ 0	\$ 928
Differences between employer contributions and employer's proportionate share of system contributions	\$ 52,290	\$ 0
Total (prior to post-MD contributions)	\$ 232,586	\$ 701,791
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (469,205)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (279,238)
2 nd Fiscal Year	(279,238)
3 rd Fiscal Year	(279,238)
4 th Fiscal Year	351,983
5 th Fiscal Year	16,527
Thereafter	0
Total	\$ (469,205)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4315: John Day School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03790788%
Employer's proportionate share at MD	0.03243714%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (859,263)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,862,366
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,494,751
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (356,043)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,833,193
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (21,347)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,912
Employer's Total Pension Expense/(Income)	\$ 1,813,758

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 100,428	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 390,394
Changes in proportionate share	\$ 0	\$ 93,928
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,535	\$ 31,348
Total (prior to post-MD contributions)	\$ 132,963	\$ 515,670
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (382,707)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (182,881)
2 nd Fiscal Year	(182,881)
3 rd Fiscal Year	(182,881)
4 th Fiscal Year	168,193
5 th Fiscal Year	(2,258)
Thereafter	0
Total	\$ (382,707)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4316: Tigard-Tualatin School District 23J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.99479485%
Employer's proportionate share at MD	0.93281867%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (22,549,161)
Employer's proportionate share of system NPL/(A) at MD	\$ 53,557,423
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 129,258,848
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (10,238,990)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 52,718,465
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (241,836)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (376,904)
Employer's Total Pension Expense/(Income)	\$ 52,099,725

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,888,087	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,226,850
Changes in proportionate share	\$ 0	\$ 1,064,081
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,418,807
Total (prior to post-MD contributions)	\$ 2,888,087	\$ 13,709,738
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,821,651)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,319,069)
2 nd Fiscal Year	(5,319,069)
3 rd Fiscal Year	(5,319,069)
4 th Fiscal Year	5,000,719
5 th Fiscal Year	134,838
Thereafter	0
Total	\$ (10,821,651)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4317: Sherwood School District 88J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.37874380%
Employer's proportionate share at MD	0.35258800%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (8,585,041)
Employer's proportionate share of system NPL/(A) at MD	\$ 20,243,704
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 48,857,425
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (3,870,147)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 19,926,593
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (102,062)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 99,953
Employer's Total Pension Expense/(Income)	\$ 19,924,484

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,091,643	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,243,539
Changes in proportionate share	\$ 0	\$ 449,074
Differences between employer contributions and employer's proportionate share of system contributions	\$ 983,028	\$ 444,469
Total (prior to post-MD contributions)	\$ 2,074,671	\$ 5,137,082
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,062,411)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,778,746)
2 nd Fiscal Year	(1,778,746)
3 rd Fiscal Year	(1,778,746)
4 th Fiscal Year	2,126,047
5 th Fiscal Year	147,778
Thereafter	0
Total	\$ (3,062,411)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4318: Portland Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	157
Employer's Total Pension Expense/(Income)	\$	157

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 689	\$ 0
Total (prior to post-MD contributions)	\$ 689	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 689

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 157
2 nd Fiscal Year	157
3 rd Fiscal Year	157
4 th Fiscal Year	157
5 th Fiscal Year	61
Thereafter	0
Total	\$ 689

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4320: Rainier School District 13

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.04402557%
Employer's proportionate share at MD	0.03777475%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (997,934)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,168,823
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 5,234,373
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (414,631)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,134,849
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (24,391)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,601
Employer's Total Pension Expense/(Income)	\$ 2,116,059

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 116,954	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 454,634
Changes in proportionate share	\$ 0	\$ 107,322
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,018	\$ 0
Total (prior to post-MD contributions)	\$ 139,972	\$ 561,956
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (421,984)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (209,131)
2 nd Fiscal Year	(209,131)
3 rd Fiscal Year	(209,131)
4 th Fiscal Year	203,108
5 th Fiscal Year	2,301
Thereafter	0
Total	\$ (421,984)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4321: North Clackamas School District 12

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.54924770%
Employer's proportionate share at MD	0.54087607%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (12,449,878)
Employer's proportionate share of system NPL/(A) at MD	\$ 31,054,190
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 74,948,133
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (5,936,872)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 30,567,738
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (32,667)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 73,151
Employer's Total Pension Expense/(Income)	\$ 30,608,222

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,674,599	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,509,662
Changes in proportionate share	\$ 0	\$ 143,734
Differences between employer contributions and employer's proportionate share of system contributions	\$ 428,758	\$ 202,178
Total (prior to post-MD contributions)	\$ 2,103,357	\$ 6,855,574
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,752,217)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,684,907)
2 nd Fiscal Year	(2,684,907)
3 rd Fiscal Year	(2,684,907)
4 th Fiscal Year	3,181,716
5 th Fiscal Year	120,788
Thereafter	0
Total	\$ (4,752,217)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4323: Estacada School District 108

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.12466454%
Employer's proportionate share at MD	0.09154487%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,825,789)
Employer's proportionate share of system NPL/(A) at MD	\$ 5,256,013
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 12,685,193
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,004,833)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 5,173,680
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (129,236)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,924)
Employer's Total Pension Expense/(Income)	\$ 5,041,520

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 283,431	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,101,780
Changes in proportionate share	\$ 0	\$ 568,638
Differences between employer contributions and employer's proportionate share of system contributions	\$ 57,947	\$ 57,940
Total (prior to post-MD contributions)	\$ 341,378	\$ 1,728,358
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,386,980)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (593,440)
2 nd Fiscal Year	(593,440)
3 rd Fiscal Year	(593,440)
4 th Fiscal Year	414,002
5 th Fiscal Year	(20,661)
Thereafter	0
Total	\$ (1,386,980)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4324: Centennial School District 28

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.66185633%
Employer's proportionate share at MD	0.66755970%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (15,002,395)
Employer's proportionate share of system NPL/(A) at MD	\$ 38,327,682
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 92,502,434
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (7,327,402)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 37,727,293
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 22,255
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 316,291
Employer's Total Pension Expense/(Income)	\$ 38,065,839

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,066,823	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,034,351
Changes in proportionate share	\$ 97,922	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,333,110	\$ 237,677
Total (prior to post-MD contributions)	\$ 3,497,855	\$ 8,272,028
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,774,173)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,025,184)
2 nd Fiscal Year	(3,025,184)
3 rd Fiscal Year	(3,025,184)
4 th Fiscal Year	4,126,190
5 th Fiscal Year	175,190
Thereafter	0
Total	\$ (4,774,173)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4326: Harney County School District 3

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	0
Employer's Total Pension Expense/(Income)	\$	0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4327: Jordan Valley School District 3

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01380399%
Employer's proportionate share at MD	0.01048980%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (312,897)
Employer's proportionate share of system NPL/(A) at MD	\$ 602,268
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,453,551
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (115,140)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 592,833
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (12,932)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,968)
Employer's Total Pension Expense/(Income)	\$ 575,933

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,477	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 126,249
Changes in proportionate share	\$ 0	\$ 56,902
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 16,527
Total (prior to post-MD contributions)	\$ 32,477	\$ 199,678
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (167,201)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (69,756)
2 nd Fiscal Year	(69,756)
3 rd Fiscal Year	(69,756)
4 th Fiscal Year	45,412
5 th Fiscal Year	(3,344)
Thereafter	0
Total	\$ (167,201)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4329: Gervais School District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02995053%
Employer's proportionate share at MD	0.02891135%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (678,893)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,659,934
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,006,189
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (317,343)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,633,932
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (4,055)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (7,108)
Employer's Total Pension Expense/(Income)	\$ 1,622,769

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 89,512	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 347,960
Changes in proportionate share	\$ 0	\$ 17,842
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 27,130
Total (prior to post-MD contributions)	\$ 89,512	\$ 392,932
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (303,420)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (156,843)
2 nd Fiscal Year	(156,843)
3 rd Fiscal Year	(156,843)
4 th Fiscal Year	161,365
5 th Fiscal Year	5,743
Thereafter	0
Total	\$ (303,420)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4330: Vale School District 84

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.09515640%
Employer's proportionate share at MD	0.09298884%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,156,924)
Employer's proportionate share of system NPL/(A) at MD	\$ 5,338,918
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 12,885,281
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,020,683)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 5,255,286
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (8,458)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,814
Employer's Total Pension Expense/(Income)	\$ 5,271,642

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 287,902	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,119,158
Changes in proportionate share	\$ 0	\$ 37,216
Differences between employer contributions and employer's proportionate share of system contributions	\$ 92,150	\$ 0
Total (prior to post-MD contributions)	\$ 380,052	\$ 1,156,374
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (776,322)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (452,200)
2 nd Fiscal Year	(452,200)
3 rd Fiscal Year	(452,200)
4 th Fiscal Year	556,079
5 th Fiscal Year	24,200
Thereafter	0
Total	\$ (776,322)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4331: Molalla River School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	0
Employer's Total Pension Expense/(Income)	\$	0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4332: Gresham-Barlow School District 10

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.54982385%
Employer's proportionate share at MD	0.53195796%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (12,462,938)
Employer's proportionate share of system NPL/(A) at MD	\$ 30,542,161
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 73,712,368
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (5,838,983)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 30,063,728
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (69,714)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (241,340)
Employer's Total Pension Expense/(Income)	\$ 29,752,674

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,646,988	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,402,329
Changes in proportionate share	\$ 0	\$ 306,743
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 929,054
Total (prior to post-MD contributions)	\$ 1,646,988	\$ 7,638,126
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,991,138)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,991,508)
2 nd Fiscal Year	(2,991,508)
3 rd Fiscal Year	(2,991,508)
4 th Fiscal Year	2,891,662
5 th Fiscal Year	91,724
Thereafter	0
Total	\$ (5,991,138)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4333: Canby School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.17247147%
Employer's proportionate share at MD	0.10897388%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (3,909,436)
Employer's proportionate share of system NPL/(A) at MD	\$ 6,256,693
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 15,100,296
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,196,141)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 6,158,684
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (247,773)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 116,969
Employer's Total Pension Expense/(Income)	\$ 6,027,880

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 337,393	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,311,545
Changes in proportionate share	\$ 0	\$ 1,090,202
Differences between employer contributions and employer's proportionate share of system contributions	\$ 504,925	\$ 0
Total (prior to post-MD contributions)	\$ 842,318	\$ 2,401,747
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,559,429)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (679,907)
2 nd Fiscal Year	(679,907)
3 rd Fiscal Year	(679,907)
4 th Fiscal Year	506,811
5 th Fiscal Year	(26,520)
Thereafter	0
Total	\$ (1,559,429)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4334: Cascade School District 5

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.05258700%
Employer's proportionate share at MD	0.05609416%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,191,997)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,220,625
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,772,857
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (615,712)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,170,175
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 13,685
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (24,160)
Employer's Total Pension Expense/(Income)	\$ 3,159,700

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 173,672	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 675,116
Changes in proportionate share	\$ 60,216	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 59,267	\$ 135,466
Total (prior to post-MD contributions)	\$ 293,155	\$ 810,582
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (517,427)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (293,125)
2 nd Fiscal Year	(293,125)
3 rd Fiscal Year	(293,125)
4 th Fiscal Year	335,297
5 th Fiscal Year	26,651
Thereafter	0
Total	\$ (517,427)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4335: Milton-Freewater Unified School District 7

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.05278942%
Employer's proportionate share at MD	0.04137309%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,196,586)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,375,420
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 5,732,988
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (454,128)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,338,210
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (44,547)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,977
Employer's Total Pension Expense/(Income)	\$ 2,324,640

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 128,095	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 497,942
Changes in proportionate share	\$ 0	\$ 196,009
Differences between employer contributions and employer's proportionate share of system contributions	\$ 126,664	\$ 0
Total (prior to post-MD contributions)	\$ 254,759	\$ 693,951
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (439,192)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (222,043)
2 nd Fiscal Year	(222,043)
3 rd Fiscal Year	(222,043)
4 th Fiscal Year	225,541
5 th Fiscal Year	1,395
Thereafter	0
Total	\$ (439,192)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4336: Nestucca Valley School District 101

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03770046%
Employer's proportionate share at MD	0.04388689%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (854,562)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,519,749
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,081,320
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (481,720)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,480,278
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 24,140
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (4,430)
Employer's Total Pension Expense/(Income)	\$ 2,499,988

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 135,878	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 528,196
Changes in proportionate share	\$ 106,216	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,245	\$ 61,346
Total (prior to post-MD contributions)	\$ 276,339	\$ 589,542
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (313,203)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (201,429)
2 nd Fiscal Year	(201,429)
3 rd Fiscal Year	(201,429)
4 th Fiscal Year	274,653
5 th Fiscal Year	16,431
Thereafter	0
Total	\$ (313,203)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4337: Sherman County School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03111027%
Employer's proportionate share at MD	0.02523274%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (705,181)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,448,728
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,496,451
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (276,965)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,426,034
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (22,935)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (15,417)
Employer's Total Pension Expense/(Income)	\$ 1,387,682

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 78,123	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 303,686
Changes in proportionate share	\$ 0	\$ 100,912
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 57,423
Total (prior to post-MD contributions)	\$ 78,123	\$ 462,021
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (383,898)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (165,496)
2 nd Fiscal Year	(165,496)
3 rd Fiscal Year	(165,496)
4 th Fiscal Year	115,618
5 th Fiscal Year	(3,029)
Thereafter	0
Total	\$ (383,898)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4338: Three Rivers U J School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.26898128%
Employer's proportionate share at MD	0.24119784%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (6,097,038)
Employer's proportionate share of system NPL/(A) at MD	\$ 13,848,281
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 33,422,310
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (2,647,484)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 13,631,352
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (108,414)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 104,223
Employer's Total Pension Expense/(Income)	\$ 13,627,161

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 746,769	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,902,914
Changes in proportionate share	\$ 0	\$ 477,019
Differences between employer contributions and employer's proportionate share of system contributions	\$ 380,145	\$ 0
Total (prior to post-MD contributions)	\$ 1,126,914	\$ 3,379,933
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,253,019)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,219,550)
2 nd Fiscal Year	(1,219,550)
3 rd Fiscal Year	(1,219,550)
4 th Fiscal Year	1,378,633
5 th Fiscal Year	26,998
Thereafter	0
Total	\$ (2,253,019)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4339: Lebanon Community School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.36335169%
Employer's proportionate share at MD	0.33161771%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (8,236,146)
Employer's proportionate share of system NPL/(A) at MD	\$ 19,039,703
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 45,951,614
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (3,639,968)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 18,741,452
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (123,829)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 67,339
Employer's Total Pension Expense/(Income)	\$ 18,684,962

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,026,717	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,991,153
Changes in proportionate share	\$ 0	\$ 544,846
Differences between employer contributions and employer's proportionate share of system contributions	\$ 456,883	\$ 262,122
Total (prior to post-MD contributions)	\$ 1,483,600	\$ 4,798,121
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,314,521)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,727,460)
2 nd Fiscal Year	(1,727,460)
3 rd Fiscal Year	(1,727,460)
4 th Fiscal Year	1,847,882
5 th Fiscal Year	19,978
Thereafter	0
Total	\$ (3,314,521)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4340: Monroe School District 1J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03397594%
Employer's proportionate share at MD	0.02982209%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (770,138)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,712,224
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,132,388
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (327,339)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,685,402
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (16,209)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (2,219)
Employer's Total Pension Expense/(Income)	\$ 1,666,974

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 92,332	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 358,921
Changes in proportionate share	\$ 0	\$ 71,318
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 9,380
Total (prior to post-MD contributions)	\$ 92,332	\$ 439,619
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (347,287)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (168,697)
2 nd Fiscal Year	(168,697)
3 rd Fiscal Year	(168,697)
4 th Fiscal Year	157,587
5 th Fiscal Year	1,217
Thereafter	0
Total	\$ (347,287)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4341: Hillsboro School District 1J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	1.38768869%
Employer's proportionate share at MD	1.05014935%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (31,454,943)
Employer's proportionate share of system NPL/(A) at MD	\$ 60,293,919
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 145,517,129
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (11,526,858)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 59,349,436
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (1,317,107)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,470,604
Employer's Total Pension Expense/(Income)	\$ 65,502,933

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,251,353	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,638,972
Changes in proportionate share	\$ 0	\$ 5,795,273
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,249,928	\$ 1,128,497
Total (prior to post-MD contributions)	\$ 37,501,281	\$ 19,562,742
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,938,539

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 861,956
2 nd Fiscal Year	861,956
3 rd Fiscal Year	861,956
4 th Fiscal Year	12,470,309
5 th Fiscal Year	2,882,361
Thereafter	0
Total	\$ 17,938,539

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4342: North Santiam School District 29J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.08682672%
Employer's proportionate share at MD	0.06644210%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,968,114)
Employer's proportionate share of system NPL/(A) at MD	\$ 3,814,747
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 9,206,751
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (729,295)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 3,754,991
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (79,543)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (52,776)
Employer's Total Pension Expense/(Income)	\$ 3,622,672

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 205,710	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 799,658
Changes in proportionate share	\$ 0	\$ 349,987
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,235	\$ 192,638
Total (prior to post-MD contributions)	\$ 208,945	\$ 1,342,283
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,133,338)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (467,110)
2 nd Fiscal Year	(467,110)
3 rd Fiscal Year	(467,110)
4 th Fiscal Year	280,813
5 th Fiscal Year	(12,819)
Thereafter	0
Total	\$ (1,133,338)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4343: Harrisburg Sschool District 7

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.08225642%
Employer's proportionate share at MD	0.08243342%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,864,518)
Employer's proportionate share of system NPL/(A) at MD	\$ 4,732,883
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 11,422,637
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (904,822)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 4,658,744
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 691
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (33,678)
Employer's Total Pension Expense/(Income)	\$ 4,625,757

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 255,221	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 992,120
Changes in proportionate share	\$ 3,039	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 132,447
Total (prior to post-MD contributions)	\$ 258,260	\$ 1,124,567
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (866,307)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (448,356)
2 nd Fiscal Year	(448,356)
3 rd Fiscal Year	(448,356)
4 th Fiscal Year	460,887
5 th Fiscal Year	17,875
Thereafter	0
Total	\$ (866,307)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4344: South Wasco County School District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02708624%
Employer's proportionate share at MD	0.02772813%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (613,968)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,592,000
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,842,232
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (304,355)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,567,062
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,505
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (6,991)
Employer's Total Pension Expense/(Income)	\$ 1,562,576

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 85,849	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 333,719
Changes in proportionate share	\$ 11,020	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 27,161
Total (prior to post-MD contributions)	\$ 96,869	\$ 360,880
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (264,011)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (144,204)
2 nd Fiscal Year	(144,204)
3 rd Fiscal Year	(144,204)
4 th Fiscal Year	160,790
5 th Fiscal Year	7,809
Thereafter	0
Total	\$ (264,011)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4345: Oregon Trail School District 46

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.36936843%
Employer's proportionate share at MD	0.36325893%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (8,372,528)
Employer's proportionate share of system NPL/(A) at MD	\$ 20,856,371
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 50,336,075
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (3,987,275)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 20,529,663
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (23,840)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 27,974
Employer's Total Pension Expense/(Income)	\$ 20,533,797

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,124,681	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,371,968
Changes in proportionate share	\$ 0	\$ 104,895
Differences between employer contributions and employer's proportionate share of system contributions	\$ 156,702	\$ 68,435
Total (prior to post-MD contributions)	\$ 1,281,383	\$ 4,545,298
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,263,915)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,826,272)
2 nd Fiscal Year	(1,826,272)
3 rd Fiscal Year	(1,826,272)
4 th Fiscal Year	2,128,410
5 th Fiscal Year	86,490
Thereafter	0
Total	\$ (3,263,915)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4346: Knappa School District 4

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.05086646%
Employer's proportionate share at MD	0.04464484%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,152,998)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,563,266
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,186,348
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (490,040)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,523,114
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (24,277)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,954
Employer's Total Pension Expense/(Income)	\$ 2,519,791

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 138,224	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 537,319
Changes in proportionate share	\$ 0	\$ 106,821
Differences between employer contributions and employer's proportionate share of system contributions	\$ 83,974	\$ 0
Total (prior to post-MD contributions)	\$ 222,198	\$ 644,140
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (421,942)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (228,281)
2 nd Fiscal Year	(228,281)
3 rd Fiscal Year	(228,281)
4 th Fiscal Year	255,779
5 th Fiscal Year	7,124
Thereafter	0
Total	\$ (421,942)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4347: Clatskanie School District 6J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.07820590%
Employer's proportionate share at MD	0.07743851%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,772,705)
Employer's proportionate share of system NPL/(A) at MD	\$ 4,446,102
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 10,730,502
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (849,996)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 4,376,455
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (2,994)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (10,384)
Employer's Total Pension Expense/(Income)	\$ 4,363,077

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 239,756	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 932,004
Changes in proportionate share	\$ 0	\$ 13,175
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,852	\$ 68,728
Total (prior to post-MD contributions)	\$ 258,608	\$ 1,013,907
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (755,299)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (403,579)
2 nd Fiscal Year	(403,579)
3 rd Fiscal Year	(403,579)
4 th Fiscal Year	441,089
5 th Fiscal Year	14,349
Thereafter	0
Total	\$ (755,299)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4348: Lourdes Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00279994%
Employer's proportionate share at MD	0.00303718%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (63,467)
Employer's proportionate share of system NPL/(A) at MD	\$ 174,379
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 420,856
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (33,337)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 171,647
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 926
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (264)
Employer's Total Pension Expense/(Income)	\$ 172,309

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,403	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,554
Changes in proportionate share	\$ 4,073	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,839	\$ 4,631
Total (prior to post-MD contributions)	\$ 16,315	\$ 41,185
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (24,870)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (14,642)
2 nd Fiscal Year	(14,642)
3 rd Fiscal Year	(14,642)
4 th Fiscal Year	18,255
5 th Fiscal Year	801
Thereafter	0
Total	\$ (24,870)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4350: Ridgeline Montessori

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01279633%
Employer's proportionate share at MD	0.01300419%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (290,056)
Employer's proportionate share of system NPL/(A) at MD	\$ 746,631
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,801,965
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (142,739)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 734,935
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 811
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,825
Employer's Total Pension Expense/(Income)	\$ 738,571

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 40,262	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 156,511
Changes in proportionate share	\$ 3,568	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,438	\$ 0
Total (prior to post-MD contributions)	\$ 54,268	\$ 156,511
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (102,243)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (61,890)
2 nd Fiscal Year	(61,890)
3 rd Fiscal Year	(61,890)
4 th Fiscal Year	79,311
5 th Fiscal Year	4,117
Thereafter	0
Total	\$ (102,243)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4351: The Village School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01004133%
Employer's proportionate share at MD	0.00291120%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (227,608)
Employer's proportionate share of system NPL/(A) at MD	\$ 167,145
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 403,399
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (31,954)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 164,527
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (27,822)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (11,866)
Employer's Total Pension Expense/(Income)	\$ 124,839

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,013	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 35,037
Changes in proportionate share	\$ 0	\$ 122,419
Differences between employer contributions and employer's proportionate share of system contributions	\$ 878	\$ 43,438
Total (prior to post-MD contributions)	\$ 9,891	\$ 200,894
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (191,003)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (54,357)
2 nd Fiscal Year	(54,357)
3 rd Fiscal Year	(54,357)
4 th Fiscal Year	(17,698)
5 th Fiscal Year	(10,234)
Thereafter	0
Total	\$ (191,003)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4352: Armadillo Technical Institute

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00846107%
Employer's proportionate share at MD	0.00516935%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (191,788)
Employer's proportionate share of system NPL/(A) at MD	\$ 296,796
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 716,307
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (56,741)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 292,147
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (12,845)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,186
Employer's Total Pension Expense/(Income)	\$ 284,488

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,005	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 62,215
Changes in proportionate share	\$ 0	\$ 56,516
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,097	\$ 1,049
Total (prior to post-MD contributions)	\$ 40,102	\$ 119,780
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (79,678)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (33,707)
2 nd Fiscal Year	(33,707)
3 rd Fiscal Year	(33,707)
4 th Fiscal Year	22,933
5 th Fiscal Year	(1,492)
Thereafter	0
Total	\$ (79,678)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4354: Opal Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00462828%
Employer's proportionate share at MD	0.00266828%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (104,910)
Employer's proportionate share of system NPL/(A) at MD	\$ 153,198
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 369,738
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (29,288)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 150,798
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (7,648)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,011
Employer's Total Pension Expense/(Income)	\$ 145,161

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,261	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,114
Changes in proportionate share	\$ 0	\$ 33,651
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,730	\$ 3,175
Total (prior to post-MD contributions)	\$ 20,991	\$ 68,940
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (47,949)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (19,082)
2 nd Fiscal Year	(19,082)
3 rd Fiscal Year	(19,082)
4 th Fiscal Year	10,448
5 th Fiscal Year	(1,150)
Thereafter	0
Total	\$ (47,949)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4355: Three Rivers Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01003184%
Employer's proportionate share at MD	0.01036213%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (227,393)
Employer's proportionate share of system NPL/(A) at MD	\$ 594,938
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,435,860
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (113,739)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 585,618
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,289
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 810
Employer's Total Pension Expense/(Income)	\$ 587,717

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,082	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 124,712
Changes in proportionate share	\$ 5,670	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,733	\$ 4,668
Total (prior to post-MD contributions)	\$ 44,485	\$ 129,380
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (84,895)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (50,114)
2 nd Fiscal Year	(50,114)
3 rd Fiscal Year	(50,114)
4 th Fiscal Year	62,441
5 th Fiscal Year	3,007
Thereafter	0
Total	\$ (84,895)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4358: Detroit Lake Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	57
Employer's Total Pension Expense/(Income)	\$	57

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 252	\$ 0
Total (prior to post-MD contributions)	\$ 252	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 252

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 57
2 nd Fiscal Year	57
3 rd Fiscal Year	57
4 th Fiscal Year	57
5 th Fiscal Year	24
Thereafter	0
Total	\$ 252

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4360: Luckiamute Valley Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00971505%
Employer's proportionate share at MD	0.01322321%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (220,212)
Employer's proportionate share of system NPL/(A) at MD	\$ 759,205
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,832,314
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (145,143)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 747,313
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 13,689
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,757
Employer's Total Pension Expense/(Income)	\$ 770,759

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 40,940	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 159,147
Changes in proportionate share	\$ 60,232	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 35,330	\$ 0
Total (prior to post-MD contributions)	\$ 136,502	\$ 159,147
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (22,645)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (43,184)
2 nd Fiscal Year	(43,184)
3 rd Fiscal Year	(43,184)
4 th Fiscal Year	97,608
5 th Fiscal Year	9,299
Thereafter	0
Total	\$ (22,645)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4361: Rimrock Expeditionary Alternative Learning

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01058461%
Employer's proportionate share at MD	0.01067753%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (239,923)
Employer's proportionate share of system NPL/(A) at MD	\$ 613,046
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,479,564
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (117,201)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 603,443
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 363
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,131
Employer's Total Pension Expense/(Income)	\$ 604,937

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,059	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 128,508
Changes in proportionate share	\$ 1,595	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,234	\$ 2,642
Total (prior to post-MD contributions)	\$ 40,888	\$ 131,150
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (90,262)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (52,308)
2 nd Fiscal Year	(52,308)
3 rd Fiscal Year	(52,308)
4 th Fiscal Year	63,752
5 th Fiscal Year	2,910
Thereafter	0
Total	\$ (90,262)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4362: Kings Valley Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00089963%
Employer's proportionate share at MD	0.00055280%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (20,392)
Employer's proportionate share of system NPL/(A) at MD	\$ 31,739
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 76,600
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (6,068)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 31,242
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,353)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 91
Employer's Total Pension Expense/(Income)	\$ 29,980

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,712	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,653
Changes in proportionate share	\$ 0	\$ 5,955
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,847	\$ 2,000
Total (prior to post-MD contributions)	\$ 4,559	\$ 14,608
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,049)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,047)
2 nd Fiscal Year	(4,047)
3 rd Fiscal Year	(4,047)
4 th Fiscal Year	2,221
5 th Fiscal Year	(128)
Thereafter	0
Total	\$ (10,049)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4363: Multisensory Learning Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01386583%
Employer's proportionate share at MD	0.01487853%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (314,299)
Employer's proportionate share of system NPL/(A) at MD	\$ 854,245
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,061,689
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (163,313)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 840,864
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 3,952
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,520
Employer's Total Pension Expense/(Income)	\$ 853,336

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 46,065	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 179,069
Changes in proportionate share	\$ 17,387	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,643	\$ 0
Total (prior to post-MD contributions)	\$ 96,095	\$ 179,069
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (82,974)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (62,499)
2 nd Fiscal Year	(62,499)
3 rd Fiscal Year	(62,499)
4 th Fiscal Year	97,771
5 th Fiscal Year	6,751
Thereafter	0
Total	\$ (82,974)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4365: Mitch Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01117389%
Employer's proportionate share at MD	0.01120544%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (253,280)
Employer's proportionate share of system NPL/(A) at MD	\$ 643,356
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,552,716
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (122,995)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 633,278
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 123
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (1,481)
Employer's Total Pension Expense/(Income)	\$ 631,920

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 34,693	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 134,862
Changes in proportionate share	\$ 542	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,812	\$ 8,732
Total (prior to post-MD contributions)	\$ 37,047	\$ 143,594
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (106,547)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (57,820)
2 nd Fiscal Year	(57,820)
3 rd Fiscal Year	(57,820)
4 th Fiscal Year	64,503
5 th Fiscal Year	2,412
Thereafter	0
Total	\$ (106,547)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4366: Sand Ridge Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01583022%
Employer's proportionate share at MD	0.01372165%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (358,826)
Employer's proportionate share of system NPL/(A) at MD	\$ 787,823
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,901,382
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (150,614)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 775,482
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (8,228)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,844
Employer's Total Pension Expense/(Income)	\$ 772,098

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 42,483	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 165,146
Changes in proportionate share	\$ 0	\$ 36,203
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,749	\$ 0
Total (prior to post-MD contributions)	\$ 63,232	\$ 201,349
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (138,117)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (72,525)
2 nd Fiscal Year	(72,525)
3 rd Fiscal Year	(72,525)
4 th Fiscal Year	77,236
5 th Fiscal Year	2,224
Thereafter	0
Total	\$ (138,117)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4367: Arthur Academy Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.04544578%
Employer's proportionate share at MD	0.04429391%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (1,030,126)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,543,118
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,137,720
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (486,188)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,503,281
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (4,495)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,705
Employer's Total Pension Expense/(Income)	\$ 2,510,491

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 137,138	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 533,095
Changes in proportionate share	\$ 0	\$ 19,776
Differences between employer contributions and employer's proportionate share of system contributions	\$ 45,808	\$ 4,488
Total (prior to post-MD contributions)	\$ 182,946	\$ 557,359
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (374,413)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (215,980)
2 nd Fiscal Year	(215,980)
3 rd Fiscal Year	(215,980)
4 th Fiscal Year	263,264
5 th Fiscal Year	10,263
Thereafter	0
Total	\$ (374,413)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4369: Trillium Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01378352%
Employer's proportionate share at MD	0.01453106%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (312,433)
Employer's proportionate share of system NPL/(A) at MD	\$ 834,295
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,013,540
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (159,499)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 821,226
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 2,917
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,453
Employer's Total Pension Expense/(Income)	\$ 848,596

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 44,989	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 174,887
Changes in proportionate share	\$ 12,834	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 103,548	\$ 0
Total (prior to post-MD contributions)	\$ 161,371	\$ 174,887
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,516)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (45,850)
2 nd Fiscal Year	(45,850)
3 rd Fiscal Year	(45,850)
4 th Fiscal Year	111,020
5 th Fiscal Year	13,014
Thereafter	0
Total	\$ (13,516)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4370: Howard Street Charter School, Inc.

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00243711%
Employer's proportionate share at MD	0.00349757%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (55,242)
Employer's proportionate share of system NPL/(A) at MD	\$ 200,812
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 484,651
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (38,391)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 197,666
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 4,138
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 655
Employer's Total Pension Expense/(Income)	\$ 202,459

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,829	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 42,095
Changes in proportionate share	\$ 18,207	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,288	\$ 4,805
Total (prior to post-MD contributions)	\$ 35,324	\$ 46,900
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,576)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (12,831)
2 nd Fiscal Year	(12,831)
3 rd Fiscal Year	(12,831)
4 th Fiscal Year	24,714
5 th Fiscal Year	2,202
Thereafter	0
Total	\$ (11,576)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4371: The Lighthouse School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01308942%
Employer's proportionate share at MD	0.01308667%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (296,700)
Employer's proportionate share of system NPL/(A) at MD	\$ 751,366
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,813,394
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (143,645)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 739,596
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (11)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (5,366)
Employer's Total Pension Expense/(Income)	\$ 734,219

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 40,517	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 157,503
Changes in proportionate share	\$ 0	\$ 47
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 19,781
Total (prior to post-MD contributions)	\$ 40,517	\$ 177,331
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (136,814)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (71,319)
2 nd Fiscal Year	(71,319)
3 rd Fiscal Year	(71,319)
4 th Fiscal Year	73,693
5 th Fiscal Year	3,449
Thereafter	0
Total	\$ (136,814)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4373: Sheridan Japanese School Foundation

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00514087%
Employer's proportionate share at MD	0.00594761%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (116,529)
Employer's proportionate share of system NPL/(A) at MD	\$ 341,480
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 824,149
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (65,283)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 336,131
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 3,148
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (232)
Employer's Total Pension Expense/(Income)	\$ 339,047

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,414	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 71,582
Changes in proportionate share	\$ 13,852	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,296	\$ 11,158
Total (prior to post-MD contributions)	\$ 40,562	\$ 82,740
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (42,178)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (27,053)
2 nd Fiscal Year	(27,053)
3 rd Fiscal Year	(27,053)
4 th Fiscal Year	37,062
5 th Fiscal Year	1,920
Thereafter	0
Total	\$ (42,178)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02252016%
Employer's proportionate share at MD	0.02398716%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (510,468)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,377,214
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,323,854
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (263,293)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,355,640
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 5,724
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,937)
Employer's Total Pension Expense/(Income)	\$ 1,357,427

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 74,266	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 288,695
Changes in proportionate share	\$ 25,187	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,288	\$ 42,115
Total (prior to post-MD contributions)	\$ 119,741	\$ 330,810
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (211,069)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (119,081)
2 nd Fiscal Year	(119,081)
3 rd Fiscal Year	(119,081)
4 th Fiscal Year	140,957
5 th Fiscal Year	5,215
Thereafter	0
Total	\$ (211,069)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4375: Eddyville Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01158388%
Employer's proportionate share at MD	0.01349036%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (262,574)
Employer's proportionate share of system NPL/(A) at MD	\$ 774,544
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,869,333
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (148,076)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 762,411
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 7,439
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,577)
Employer's Total Pension Expense/(Income)	\$ 766,273

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,767	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 162,362
Changes in proportionate share	\$ 32,733	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,403	\$ 17,456
Total (prior to post-MD contributions)	\$ 75,903	\$ 179,818
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (103,915)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (64,114)
2 nd Fiscal Year	(64,114)
3 rd Fiscal Year	(64,114)
4 th Fiscal Year	83,241
5 th Fiscal Year	5,186
Thereafter	0
Total	\$ (103,915)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4376: Four Rivers Community School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01853588%
Employer's proportionate share at MD	0.01630040%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (420,156)
Employer's proportionate share of system NPL/(A) at MD	\$ 935,881
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,258,714
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (178,920)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 921,221
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (8,723)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,628)
Employer's Total Pension Expense/(Income)	\$ 908,870

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 50,467	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 196,182
Changes in proportionate share	\$ 0	\$ 38,381
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 13,329
Total (prior to post-MD contributions)	\$ 50,467	\$ 247,892
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (197,425)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (94,486)
2 nd Fiscal Year	(94,486)
3 rd Fiscal Year	(94,486)
4 th Fiscal Year	85,068
5 th Fiscal Year	966
Thereafter	0
Total	\$ (197,425)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4378: Mosier Community School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01188340%
Employer's proportionate share at MD	0.01160452%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (269,363)
Employer's proportionate share of system NPL/(A) at MD	\$ 666,269
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,608,016
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (127,376)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 655,832
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,088)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (7,428)
Employer's Total Pension Expense/(Income)	\$ 647,316

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,929	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 139,665
Changes in proportionate share	\$ 0	\$ 4,789
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 30,745
Total (prior to post-MD contributions)	\$ 35,929	\$ 175,199
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (139,270)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (66,989)
2 nd Fiscal Year	(66,989)
3 rd Fiscal Year	(66,989)
4 th Fiscal Year	60,870
5 th Fiscal Year	827
Thereafter	0
Total	\$ (139,270)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4379: Siletz Valley School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01596723%
Employer's proportionate share at MD	0.01347883%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (361,932)
Employer's proportionate share of system NPL/(A) at MD	\$ 773,882
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,867,735
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (147,949)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 761,759
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (9,710)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (476)
Employer's Total Pension Expense/(Income)	\$ 751,573

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,732	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 162,223
Changes in proportionate share	\$ 0	\$ 42,724
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,397	\$ 15,946
Total (prior to post-MD contributions)	\$ 59,129	\$ 220,893
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (161,764)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (78,104)
2 nd Fiscal Year	(78,104)
3 rd Fiscal Year	(78,104)
4 th Fiscal Year	71,056
5 th Fiscal Year	1,491
Thereafter	0
Total	\$ (161,764)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4380: The Emerson School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00725995%
Employer's proportionate share at MD	0.00815001%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (164,562)
Employer's proportionate share of system NPL/(A) at MD	\$ 467,930
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,129,331
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (89,458)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 460,600
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 3,473
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 353
Employer's Total Pension Expense/(Income)	\$ 464,426

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,233	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 98,089
Changes in proportionate share	\$ 15,282	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,001	\$ 8,224
Total (prior to post-MD contributions)	\$ 48,516	\$ 106,313
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (57,797)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (37,241)
2 nd Fiscal Year	(37,241)
3 rd Fiscal Year	(37,241)
4 th Fiscal Year	50,989
5 th Fiscal Year	2,936
Thereafter	0
Total	\$ (57,797)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4381: North Wasco County School District 21

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.15321665%
Employer's proportionate share at MD	0.13706537%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (3,472,984)
Employer's proportionate share of system NPL/(A) at MD	\$ 7,869,555
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 18,992,879
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,504,484)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 7,746,281
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (63,024)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,027
Employer's Total Pension Expense/(Income)	\$ 7,717,284

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 424,366	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,649,637
Changes in proportionate share	\$ 0	\$ 277,304
Differences between employer contributions and employer's proportionate share of system contributions	\$ 130,755	\$ 0
Total (prior to post-MD contributions)	\$ 555,121	\$ 1,926,941
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,371,820)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (719,648)
2 nd Fiscal Year	(719,648)
3 rd Fiscal Year	(719,648)
4 th Fiscal Year	769,625
5 th Fiscal Year	17,500
Thereafter	0
Total	\$ (1,371,820)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4382: Self Enhancement Inc

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00756039%
Employer's proportionate share at MD	0.00818706%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (171,372)
Employer's proportionate share of system NPL/(A) at MD	\$ 470,057
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,134,465
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (89,864)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 462,694
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,445
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,055
Employer's Total Pension Expense/(Income)	\$ 469,194

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,348	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 98,535
Changes in proportionate share	\$ 10,760	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,240	\$ 0
Total (prior to post-MD contributions)	\$ 52,348	\$ 98,535
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (46,187)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (34,753)
2 nd Fiscal Year	(34,753)
3 rd Fiscal Year	(34,753)
4 th Fiscal Year	53,968
5 th Fiscal Year	4,105
Thereafter	0
Total	\$ (46,187)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4383: City View Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01036464%
Employer's proportionate share at MD	0.01004030%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (234,937)
Employer's proportionate share of system NPL/(A) at MD	\$ 576,460
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,391,265
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (110,206)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 567,430
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,266)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 459
Employer's Total Pension Expense/(Income)	\$ 566,623

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 31,086	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 120,839
Changes in proportionate share	\$ 0	\$ 5,568
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,756	\$ 0
Total (prior to post-MD contributions)	\$ 32,842	\$ 126,407
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (93,565)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (51,399)
2 nd Fiscal Year	(51,399)
3 rd Fiscal Year	(51,399)
4 th Fiscal Year	58,256
5 th Fiscal Year	2,374
Thereafter	0
Total	\$ (93,565)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4386: Nixyaawii Community School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00658399%
Employer's proportionate share at MD	0.00838799%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (149,240)
Employer's proportionate share of system NPL/(A) at MD	\$ 481,593
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,162,307
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (92,070)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 474,049
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 7,039
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,385)
Employer's Total Pension Expense/(Income)	\$ 477,703

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,970	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 100,953
Changes in proportionate share	\$ 30,973	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,900	\$ 17,216
Total (prior to post-MD contributions)	\$ 58,843	\$ 118,169
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (59,326)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (38,612)
2 nd Fiscal Year	(38,612)
3 rd Fiscal Year	(38,612)
4 th Fiscal Year	52,896
5 th Fiscal Year	3,614
Thereafter	0
Total	\$ (59,326)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4388: West Lane Tech

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00495640%
Employer's proportionate share at MD	0.00527484%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (112,347)
Employer's proportionate share of system NPL/(A) at MD	\$ 302,853
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 730,924
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (57,899)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 298,109
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,243
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,242
Employer's Total Pension Expense/(Income)	\$ 324,594

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,331	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 63,485
Changes in proportionate share	\$ 5,467	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 97,231	\$ 0
Total (prior to post-MD contributions)	\$ 119,029	\$ 63,485
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 55,544

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (94)
2 nd Fiscal Year	(94)
3 rd Fiscal Year	(94)
4 th Fiscal Year	50,665
5 th Fiscal Year	5,162
Thereafter	0
Total	\$ 55,544

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4390: Oregon Connections Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.09418167%
Employer's proportionate share at MD	0.10294764%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,134,830)
Employer's proportionate share of system NPL/(A) at MD	\$ 5,910,699
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 14,265,252
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (1,129,994)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 5,818,110
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 34,206
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 37,938
Employer's Total Pension Expense/(Income)	\$ 5,890,254

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 318,735	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,239,016
Changes in proportionate share	\$ 150,504	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 143,190	\$ 0
Total (prior to post-MD contributions)	\$ 612,429	\$ 1,239,016
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (626,587)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (446,593)
2 nd Fiscal Year	(446,593)
3 rd Fiscal Year	(446,593)
4 th Fiscal Year	667,229
5 th Fiscal Year	45,963
Thereafter	0
Total	\$ (626,587)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4392: Eagleridge High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01502422%
Employer's proportionate share at MD	0.01307203%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (340,556)
Employer's proportionate share of system NPL/(A) at MD	\$ 750,526
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,811,365
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (143,484)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 738,769
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (7,618)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (10,039)
Employer's Total Pension Expense/(Income)	\$ 721,112

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 40,472	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 157,327
Changes in proportionate share	\$ 0	\$ 33,517
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 41,610
Total (prior to post-MD contributions)	\$ 40,472	\$ 232,454
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (191,982)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (83,525)
2 nd Fiscal Year	(83,525)
3 rd Fiscal Year	(83,525)
4 th Fiscal Year	60,695
5 th Fiscal Year	(2,102)
Thereafter	0
Total	\$ (191,982)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4393: Cascade Heights Public Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01304717%
Employer's proportionate share at MD	0.01141764%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (295,742)
Employer's proportionate share of system NPL/(A) at MD	\$ 655,539
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,582,120
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (125,325)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 645,271
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (6,359)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (5,968)
Employer's Total Pension Expense/(Income)	\$ 632,944

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,350	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 137,416
Changes in proportionate share	\$ 0	\$ 27,977
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 24,366
Total (prior to post-MD contributions)	\$ 35,350	\$ 189,759
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (154,409)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (69,859)
2 nd Fiscal Year	(69,859)
3 rd Fiscal Year	(69,859)
4 th Fiscal Year	55,934
5 th Fiscal Year	(766)
Thereafter	0
Total	\$ (154,409)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4395: Siletz Valley Early College Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00651945%
Employer's proportionate share at MD	0.00498076%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (147,777)
Employer's proportionate share of system NPL/(A) at MD	\$ 285,968
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 690,174
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (54,671)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 281,489
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (6,004)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,689)
Employer's Total Pension Expense/(Income)	\$ 271,796

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,421	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 59,945
Changes in proportionate share	\$ 0	\$ 26,418
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 13,490
Total (prior to post-MD contributions)	\$ 15,421	\$ 99,853
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (84,432)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (34,790)
2 nd Fiscal Year	(34,790)
3 rd Fiscal Year	(34,790)
4 th Fiscal Year	21,043
5 th Fiscal Year	(1,105)
Thereafter	0
Total	\$ (84,432)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4396: Sweet Home Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00984482%
Employer's proportionate share at MD	0.00831795%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (223,154)
Employer's proportionate share of system NPL/(A) at MD	\$ 477,572
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,152,602
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (91,301)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 470,091
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (5,958)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,159
Employer's Total Pension Expense/(Income)	\$ 466,292

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,753	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 100,110
Changes in proportionate share	\$ 0	\$ 26,215
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,882	\$ 0
Total (prior to post-MD contributions)	\$ 34,635	\$ 126,325
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (91,690)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (45,712)
2 nd Fiscal Year	(45,712)
3 rd Fiscal Year	(45,712)
4 th Fiscal Year	44,932
5 th Fiscal Year	514
Thereafter	0
Total	\$ (91,690)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4397: Springwater Environmental Sciences School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01163785%
Employer's proportionate share at MD	0.01192963%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (263,797)
Employer's proportionate share of system NPL/(A) at MD	\$ 684,935
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,653,065
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (130,944)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 674,206
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,139
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,273
Employer's Total Pension Expense/(Income)	\$ 682,618

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 36,935	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 143,578
Changes in proportionate share	\$ 5,009	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,264	\$ 0
Total (prior to post-MD contributions)	\$ 70,208	\$ 143,578
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (73,370)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (51,700)
2 nd Fiscal Year	(51,700)
3 rd Fiscal Year	(51,700)
4 th Fiscal Year	76,879
5 th Fiscal Year	4,850
Thereafter	0
Total	\$ (73,370)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4398: LEP High

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02630368%
Employer's proportionate share at MD	0.02786614%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (596,229)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,599,924
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,861,356
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (305,870)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,574,861
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 6,097
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (3,265)
Employer's Total Pension Expense/(Income)	\$ 1,577,693

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 86,276	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 335,380
Changes in proportionate share	\$ 26,826	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,620	\$ 50,571
Total (prior to post-MD contributions)	\$ 142,722	\$ 385,951
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (243,229)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (137,581)
2 nd Fiscal Year	(137,581)
3 rd Fiscal Year	(137,581)
4 th Fiscal Year	163,832
5 th Fiscal Year	5,682
Thereafter	0
Total	\$ (243,229)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4400: Phoenix School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00031030%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 0
Employer's proportionate share of system NPL/(A) at MD	\$ 17,816
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 42,998
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (3,406)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 17,537
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,211
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,254
Employer's Total Pension Expense/(Income)	\$ 47,002

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 961	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,735
Changes in proportionate share	\$ 5,327	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 112,926	\$ 0
Total (prior to post-MD contributions)	\$ 119,214	\$ 3,735
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 115,479

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 27,901
2 nd Fiscal Year	27,901
3 rd Fiscal Year	27,901
4 th Fiscal Year	25,597
5 th Fiscal Year	6,177
Thereafter	0
Total	\$ 115,479

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4401: Ballston Community School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00352758%
Employer's proportionate share at MD	0.00455025%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (79,960)
Employer's proportionate share of system NPL/(A) at MD	\$ 261,251
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 630,519
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (49,945)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 257,158
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 3,991
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (327)
Employer's Total Pension Expense/(Income)	\$ 260,822

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,088	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 54,764
Changes in proportionate share	\$ 17,558	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,178	\$ 6,547
Total (prior to post-MD contributions)	\$ 35,824	\$ 61,311
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (25,487)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (19,264)
2 nd Fiscal Year	(19,264)
3 rd Fiscal Year	(19,264)
4 th Fiscal Year	30,025
5 th Fiscal Year	2,280
Thereafter	0
Total	\$ (25,487)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4402: Sage Community School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00434851%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	249,668
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	602,564
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	(47,731)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	245,757
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	16,968
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	6,901
Employer's Total Pension Expense/(Income)	\$	269,626

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,463	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 52,336
Changes in proportionate share	\$ 74,661	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,599	\$ 4,587
Total (prior to post-MD contributions)	\$ 116,723	\$ 56,923
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 59,800

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,958
2 nd Fiscal Year	1,958
3 rd Fiscal Year	1,958
4 th Fiscal Year	46,330
5 th Fiscal Year	7,598
Thereafter	0
Total	\$ 59,800

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4403: Portland Village School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01528199%
Employer's proportionate share at MD	0.01895045%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (346,399)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,088,033
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,625,927
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (208,008)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,070,989
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 14,315
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 422
Employer's Total Pension Expense/(Income)	\$ 1,085,726

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 58,672	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 228,076
Changes in proportionate share	\$ 62,984	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 27,205	\$ 31,395
Total (prior to post-MD contributions)	\$ 148,861	\$ 259,471
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (110,610)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (80,751)
2 nd Fiscal Year	(80,751)
3 rd Fiscal Year	(80,751)
4 th Fiscal Year	123,441
5 th Fiscal Year	8,203
Thereafter	0
Total	\$ (110,610)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4404: Alliance Charter Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02099686%
Employer's proportionate share at MD	0.02385424%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (475,939)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,369,582
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,305,435
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (261,834)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,348,128
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 11,150
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,576
Employer's Total Pension Expense/(Income)	\$ 1,366,854

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 73,855	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 287,095
Changes in proportionate share	\$ 49,058	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,718	\$ 0
Total (prior to post-MD contributions)	\$ 152,631	\$ 287,095
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (134,464)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (101,472)
2 nd Fiscal Year	(101,472)
3 rd Fiscal Year	(101,472)
4 th Fiscal Year	157,558
5 th Fiscal Year	12,393
Thereafter	0
Total	\$ (134,464)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4405: Forest Grove Community School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00978708%
Employer's proportionate share at MD	0.00931765%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (221,845)
Employer's proportionate share of system NPL/(A) at MD	\$ 534,969
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,291,128
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (102,274)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 526,589
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,832)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,476
Employer's Total Pension Expense/(Income)	\$ 532,233

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 28,848	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 112,142
Changes in proportionate share	\$ 0	\$ 8,059
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,811	\$ 0
Total (prior to post-MD contributions)	\$ 59,659	\$ 120,201
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (60,542)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (41,306)
2 nd Fiscal Year	(41,306)
3 rd Fiscal Year	(41,306)
4 th Fiscal Year	59,536
5 th Fiscal Year	3,842
Thereafter	0
Total	\$ (60,542)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4407: Madrone Trail Public Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01007693%
Employer's proportionate share at MD	0.01015605%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (228,415)
Employer's proportionate share of system NPL/(A) at MD	\$ 583,106
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,407,304
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (111,477)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 573,972
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 309
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,914
Employer's Total Pension Expense/(Income)	\$ 583,195

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 31,444	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 122,232
Changes in proportionate share	\$ 1,359	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 40,069	\$ 694
Total (prior to post-MD contributions)	\$ 72,872	\$ 122,926
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (50,054)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (41,952)
2 nd Fiscal Year	(41,952)
3 rd Fiscal Year	(41,952)
4 th Fiscal Year	69,179
5 th Fiscal Year	6,623
Thereafter	0
Total	\$ (50,054)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4408: Muddy Creek Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00264229%
Employer's proportionate share at MD	0.00306421%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (59,893)
Employer's proportionate share of system NPL/(A) at MD	\$ 175,930
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 424,602
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (33,634)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 173,175
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,646
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,506
Employer's Total Pension Expense/(Income)	\$ 181,327

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,487	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,879
Changes in proportionate share	\$ 7,244	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 26,611	\$ 0
Total (prior to post-MD contributions)	\$ 43,342	\$ 36,879
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,463

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,288)
2 nd Fiscal Year	(7,288)
3 rd Fiscal Year	(7,288)
4 th Fiscal Year	25,209
5 th Fiscal Year	3,118
Thereafter	0
Total	\$ 6,463

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4409: Southwest Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00763708%
Employer's proportionate share at MD	0.01030974%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (173,111)
Employer's proportionate share of system NPL/(A) at MD	\$ 591,930
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,428,600
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (113,164)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 582,657
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 10,429
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,854
Employer's Total Pension Expense/(Income)	\$ 594,940

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 31,920	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 124,082
Changes in proportionate share	\$ 45,887	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,291	\$ 14,199
Total (prior to post-MD contributions)	\$ 96,098	\$ 138,281
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (42,183)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (39,666)
2 nd Fiscal Year	(39,666)
3 rd Fiscal Year	(39,666)
4 th Fiscal Year	71,034
5 th Fiscal Year	5,782
Thereafter	0
Total	\$ (42,183)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4410: Ace Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00797947%
Employer's proportionate share at MD	0.00597147%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (180,872)
Employer's proportionate share of system NPL/(A) at MD	\$ 342,850
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 827,455
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (65,545)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 337,479
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (7,835)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,139
Employer's Total Pension Expense/(Income)	\$ 330,783

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,488	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 71,869
Changes in proportionate share	\$ 0	\$ 34,476
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,330	\$ 2,714
Total (prior to post-MD contributions)	\$ 26,818	\$ 109,059
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (82,241)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (36,785)
2 nd Fiscal Year	(36,785)
3 rd Fiscal Year	(36,785)
4 th Fiscal Year	28,812
5 th Fiscal Year	(697)
Thereafter	0
Total	\$ (82,241)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4411: Sherwood Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00602663%
Employer's proportionate share at MD	0.00794241%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (136,607)
Employer's proportionate share of system NPL/(A) at MD	\$ 456,010
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,100,564
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (87,179)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 448,867
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 7,476
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,786
Employer's Total Pension Expense/(Income)	\$ 472,129

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,590	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 95,590
Changes in proportionate share	\$ 32,892	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 61,366	\$ 0
Total (prior to post-MD contributions)	\$ 118,848	\$ 95,590
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 23,258

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (16,759)
2 nd Fiscal Year	(16,759)
3 rd Fiscal Year	(16,759)
4 th Fiscal Year	66,042
5 th Fiscal Year	7,492
Thereafter	0
Total	\$ 23,258

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4412: Estacada Web Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02410236%
Employer's proportionate share at MD	0.02312186%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (546,332)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,327,533
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,203,951
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (253,795)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,306,737
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (3,826)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,133
Employer's Total Pension Expense/(Income)	\$ 1,309,044

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 71,587	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 278,281
Changes in proportionate share	\$ 0	\$ 16,835
Differences between employer contributions and employer's proportionate share of system contributions	\$ 26,177	\$ 0
Total (prior to post-MD contributions)	\$ 97,764	\$ 295,116
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (197,352)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (114,200)
2 nd Fiscal Year	(114,200)
3 rd Fiscal Year	(114,200)
4 th Fiscal Year	138,224
5 th Fiscal Year	7,026
Thereafter	0
Total	\$ (197,352)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4418: Lewis And Clark Montessori Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00966096%
Employer's proportionate share at MD	0.01608010%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (218,986)
Employer's proportionate share of system NPL/(A) at MD	\$ 923,233
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,228,188
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (176,502)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 908,771
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 25,048
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,321
Employer's Total Pension Expense/(Income)	\$ 941,140

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 49,785	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 193,531
Changes in proportionate share	\$ 110,211	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,131	\$ 0
Total (prior to post-MD contributions)	\$ 190,127	\$ 193,531
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,404)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (48,656)
2 nd Fiscal Year	(48,656)
3 rd Fiscal Year	(48,656)
4 th Fiscal Year	126,131
5 th Fiscal Year	16,434
Thereafter	0
Total	\$ (3,404)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4419: Silvies River Web Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00328827%
Employer's proportionate share at MD	0.00324205%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (74,536)
Employer's proportionate share of system NPL/(A) at MD	\$ 186,141
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 449,244
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (35,586)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 183,225
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (180)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,007
Employer's Total Pension Expense/(Income)	\$ 185,052

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,038	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 39,019
Changes in proportionate share	\$ 0	\$ 794
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,519	\$ 0
Total (prior to post-MD contributions)	\$ 18,557	\$ 39,813
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,256)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (14,509)
2 nd Fiscal Year	(14,509)
3 rd Fiscal Year	(14,509)
4 th Fiscal Year	20,785
5 th Fiscal Year	1,486
Thereafter	0
Total	\$ (21,256)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4420: Oregon Virtual Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02986311%
Employer's proportionate share at MD	0.03617151%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (676,911)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,076,773
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 5,012,215
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (397,033)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,044,241
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 24,616
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 41,185
Employer's Total Pension Expense/(Income)	\$ 2,110,042

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 111,990	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 435,339
Changes in proportionate share	\$ 108,310	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 162,476	\$ 0
Total (prior to post-MD contributions)	\$ 382,776	\$ 435,339
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (52,563)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (116,462)
2 nd Fiscal Year	(116,462)
3 rd Fiscal Year	(116,462)
4 th Fiscal Year	269,688
5 th Fiscal Year	27,134
Thereafter	0
Total	\$ (52,563)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4421: Home Scholars Academy of Oakridge and Westfir

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	811
Employer's Total Pension Expense/(Income)	\$	811

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,490	\$ 0
Total (prior to post-MD contributions)	\$ 3,490	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,490

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 811
2 nd Fiscal Year	811
3 rd Fiscal Year	811
4 th Fiscal Year	771
5 th Fiscal Year	286
Thereafter	0
Total	\$ 3,490

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4422: Redmond Proficiency Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03168563%
Employer's proportionate share at MD	0.03608581%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (718,223)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,071,853
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 5,000,340
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (396,092)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,039,398
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 17,170
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,605
Employer's Total Pension Expense/(Income)	\$ 2,076,173

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 111,725	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 434,307
Changes in proportionate share	\$ 75,547	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 73,725	\$ 0
Total (prior to post-MD contributions)	\$ 260,997	\$ 434,307
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (173,310)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (145,056)
2 nd Fiscal Year	(145,056)
3 rd Fiscal Year	(145,056)
4 th Fiscal Year	243,260
5 th Fiscal Year	18,597
Thereafter	0
Total	\$ (173,310)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4423: Molalla River Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00732880%
Employer's proportionate share at MD	0.00920507%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (166,123)
Employer's proportionate share of system NPL/(A) at MD	\$ 528,506
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,275,528
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (101,039)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 520,227
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 7,321
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,041
Employer's Total Pension Expense/(Income)	\$ 532,589

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 28,500	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 110,787
Changes in proportionate share	\$ 32,214	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,537	\$ 0
Total (prior to post-MD contributions)	\$ 79,251	\$ 110,787
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (31,536)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (34,021)
2 nd Fiscal Year	(34,021)
3 rd Fiscal Year	(34,021)
4 th Fiscal Year	64,812
5 th Fiscal Year	5,715
Thereafter	0
Total	\$ (31,536)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4424: The Ivy School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00543327%
Employer's proportionate share at MD	0.00572953%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (123,157)
Employer's proportionate share of system NPL/(A) at MD	\$ 328,959
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 793,930
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (62,890)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 323,806
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,156
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (4,536)
Employer's Total Pension Expense/(Income)	\$ 320,426

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,739	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 68,957
Changes in proportionate share	\$ 5,087	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,593	\$ 21,904
Total (prior to post-MD contributions)	\$ 24,419	\$ 90,861
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (66,442)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (32,250)
2 nd Fiscal Year	(32,250)
3 rd Fiscal Year	(32,250)
4 th Fiscal Year	30,225
5 th Fiscal Year	84
Thereafter	0
Total	\$ (66,442)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4429: Clackamas Web Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00048151%
Employer's proportionate share at MD	0.00042412%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (10,914)
Employer's proportionate share of system NPL/(A) at MD	\$ 24,351
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 58,769
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (4,655)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 23,969
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (224)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (342)
Employer's Total Pension Expense/(Income)	\$ 23,403

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,313	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,104
Changes in proportionate share	\$ 0	\$ 985
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,418
Total (prior to post-MD contributions)	\$ 1,313	\$ 7,507
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,194)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,703)
2 nd Fiscal Year	(2,703)
3 rd Fiscal Year	(2,703)
4 th Fiscal Year	1,977
5 th Fiscal Year	(62)
Thereafter	0
Total	\$ (6,194)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4430: Clackamas Charter Alliance 2

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00150193%
Employer's proportionate share at MD	0.00165755%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (34,044)
Employer's proportionate share of system NPL/(A) at MD	\$ 95,168
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 229,683
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (18,194)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 93,677
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 607
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (87)
Employer's Total Pension Expense/(Income)	\$ 94,197

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,132	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,949
Changes in proportionate share	\$ 2,673	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,581	\$ 2,313
Total (prior to post-MD contributions)	\$ 9,386	\$ 22,262
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,876)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,832)
2 nd Fiscal Year	(7,832)
3 rd Fiscal Year	(7,832)
4 th Fiscal Year	10,118
5 th Fiscal Year	503
Thereafter	0
Total	\$ (12,876)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4431: Corbett Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02135730%
Employer's proportionate share at MD	0.02173342%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (484,109)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,247,816
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,011,557
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (238,555)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,228,269
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 1,468
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (26,334)
Employer's Total Pension Expense/(Income)	\$ 1,203,403

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 67,289	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 261,571
Changes in proportionate share	\$ 6,457	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,511	\$ 138,496
Total (prior to post-MD contributions)	\$ 92,257	\$ 400,067
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (307,810)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (134,377)
2 nd Fiscal Year	(134,377)
3 rd Fiscal Year	(134,377)
4 th Fiscal Year	101,212
5 th Fiscal Year	(5,890)
Thereafter	0
Total	\$ (307,810)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4432: Renaissance Public Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00557725%
Employer's proportionate share at MD	0.00697368%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (126,420)
Employer's proportionate share of system NPL/(A) at MD	\$ 400,391
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 966,329
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (76,546)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 394,119
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 5,449
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (4,776)
Employer's Total Pension Expense/(Income)	\$ 394,792

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,591	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 83,931
Changes in proportionate share	\$ 23,976	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,256	\$ 28,662
Total (prior to post-MD contributions)	\$ 51,823	\$ 112,593
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (60,770)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (34,466)
2 nd Fiscal Year	(34,466)
3 rd Fiscal Year	(34,466)
4 th Fiscal Year	41,092
5 th Fiscal Year	1,537
Thereafter	0
Total	\$ (60,770)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4433: Powell Butte Community Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00785208%
Employer's proportionate share at MD	0.00900127%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (177,984)
Employer's proportionate share of system NPL/(A) at MD	\$ 516,804
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,247,288
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (98,802)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 508,709
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 4,484
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,064
Employer's Total Pension Expense/(Income)	\$ 514,257

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,869	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 108,334
Changes in proportionate share	\$ 19,731	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,354	\$ 15,302
Total (prior to post-MD contributions)	\$ 63,954	\$ 123,636
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (59,682)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (39,808)
2 nd Fiscal Year	(39,808)
3 rd Fiscal Year	(39,808)
4 th Fiscal Year	56,803
5 th Fiscal Year	2,939
Thereafter	0
Total	\$ (59,682)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4434: Logos Public Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03365949%
Employer's proportionate share at MD	0.04197407%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (762,965)
Employer's proportionate share of system NPL/(A) at MD	\$ 2,409,925
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 5,816,264
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (460,724)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 2,372,174
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 32,444
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,055
Employer's Total Pension Expense/(Income)	\$ 2,436,673

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 129,955	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 505,175
Changes in proportionate share	\$ 142,755	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 123,526	\$ 0
Total (prior to post-MD contributions)	\$ 396,236	\$ 505,175
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (108,939)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (147,002)
2 nd Fiscal Year	(147,002)
3 rd Fiscal Year	(147,002)
4 th Fiscal Year	303,210
5 th Fiscal Year	28,857
Thereafter	0
Total	\$ (108,939)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4435: Sunny Wolf Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00269053%
Employer's proportionate share at MD	0.00523608%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (60,987)
Employer's proportionate share of system NPL/(A) at MD	\$ 300,628
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 725,553
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (57,473)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 295,918
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 9,933
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,219
Employer's Total Pension Expense/(Income)	\$ 309,070

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,211	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 63,018
Changes in proportionate share	\$ 43,705	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,833	\$ 5,188
Total (prior to post-MD contributions)	\$ 75,749	\$ 68,206
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,543

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,232)
2 nd Fiscal Year	(13,232)
3 rd Fiscal Year	(13,232)
4 th Fiscal Year	42,264
5 th Fiscal Year	4,975
Thereafter	0
Total	\$ 7,543

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4436: Academy Of Arts & Academics

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00677888%
Employer's proportionate share at MD	0.00790835%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (153,658)
Employer's proportionate share of system NPL/(A) at MD	\$ 454,055
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,095,844
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (86,805)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 446,942
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 4,407
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,517
Employer's Total Pension Expense/(Income)	\$ 454,866

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,485	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 95,180
Changes in proportionate share	\$ 19,392	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,795	\$ 0
Total (prior to post-MD contributions)	\$ 56,672	\$ 95,180
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (38,508)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (31,925)
2 nd Fiscal Year	(31,925)
3 rd Fiscal Year	(31,925)
4 th Fiscal Year	53,209
5 th Fiscal Year	4,058
Thereafter	0
Total	\$ (38,508)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4437: Center for Advance Learning

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01168658%
Employer's proportionate share at MD	0.01137716%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (264,901)
Employer's proportionate share of system NPL/(A) at MD	\$ 653,215
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,576,511
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (124,880)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 642,983
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (1,207)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,486
Employer's Total Pension Expense/(Income)	\$ 643,262

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,225	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 136,929
Changes in proportionate share	\$ 0	\$ 5,313
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,997	\$ 0
Total (prior to post-MD contributions)	\$ 41,222	\$ 142,242
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (101,020)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (57,049)
2 nd Fiscal Year	(57,049)
3 rd Fiscal Year	(57,049)
4 th Fiscal Year	67,083
5 th Fiscal Year	3,043
Thereafter	0
Total	\$ (101,020)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4439: Homesource Family Charter

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00925866%
Employer's proportionate share at MD	0.00038334%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (209,867)
Employer's proportionate share of system NPL/(A) at MD	\$ 22,009
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 53,119
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (4,208)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 21,665
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (34,632)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ (16,061)
Employer's Total Pension Expense/(Income)	\$ (29,028)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,187	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,614
Changes in proportionate share	\$ 0	\$ 152,382
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 58,458
Total (prior to post-MD contributions)	\$ 1,187	\$ 215,454
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (214,267)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (52,625)
2 nd Fiscal Year	(52,625)
3 rd Fiscal Year	(52,625)
4 th Fiscal Year	(42,326)
5 th Fiscal Year	(14,067)
Thereafter	0
Total	\$ (214,267)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4440: Sheridan Allprep Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00291478%
Employer's proportionate share at MD	0.00419465%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (66,070)
Employer's proportionate share of system NPL/(A) at MD	\$ 240,834
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 581,244
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (46,042)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 237,062
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 4,994
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,702
Employer's Total Pension Expense/(Income)	\$ 244,758

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,987	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 50,484
Changes in proportionate share	\$ 21,974	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,413	\$ 3,281
Total (prior to post-MD contributions)	\$ 47,374	\$ 53,765
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,391)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,440)
2 nd Fiscal Year	(13,440)
3 rd Fiscal Year	(13,440)
4 th Fiscal Year	31,048
5 th Fiscal Year	2,882
Thereafter	0
Total	\$ (6,391)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4441: Baker Web Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01603423%
Employer's proportionate share at MD	0.02049302%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (363,450)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,176,599
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,839,677
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (224,940)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,158,168
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 17,399
o Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,554
Employer's Total Pension Expense/(Income)	\$ 1,204,121

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 63,448	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 246,642
Changes in proportionate share	\$ 76,553	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 114,496	\$ 0
Total (prior to post-MD contributions)	\$ 254,497	\$ 246,642
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,855

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (57,308)
2 nd Fiscal Year	(57,308)
3 rd Fiscal Year	(57,308)
4 th Fiscal Year	161,204
5 th Fiscal Year	18,576
Thereafter	0
Total	\$ 7,855

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4443: Knova Learning Oreogn

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01765475%
Employer's proportionate share at MD	0.01966195%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (400,183)
Employer's proportionate share of system NPL/(A) at MD	\$ 1,128,883
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,724,518
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (215,817)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 1,111,200
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ 7,832
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (969)
Employer's Total Pension Expense/(Income)	\$ 1,118,063

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 60,875	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 236,640
Changes in proportionate share	\$ 34,463	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,247	\$ 21,679
Total (prior to post-MD contributions)	\$ 109,585	\$ 258,319
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (148,734)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (92,211)
2 nd Fiscal Year	(92,211)
3 rd Fiscal Year	(92,211)
4 th Fiscal Year	121,200
5 th Fiscal Year	6,698
Thereafter	0
Total	\$ (148,734)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4444: Bennett Pearson Academy, Inc.

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00643199%
Employer's proportionate share at MD	0.00488160%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (145,795)
Employer's proportionate share of system NPL/(A) at MD	\$ 280,275
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 676,434
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (53,582)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 275,885
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (6,050)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,388
Employer's Total Pension Expense/(Income)	\$ 280,223

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,114	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 58,752
Changes in proportionate share	\$ 0	\$ 26,619
Differences between employer contributions and employer's proportionate share of system contributions	\$ 40,894	\$ 0
Total (prior to post-MD contributions)	\$ 56,008	\$ 85,371
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (29,363)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (20,260)
2 nd Fiscal Year	(20,260)
3 rd Fiscal Year	(20,260)
4 th Fiscal Year	30,711
5 th Fiscal Year	705
Thereafter	0
Total	\$ (29,363)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4446: Coburg Community Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00794799%
Employer's proportionate share at MD	0.00883510%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (180,158)
Employer's proportionate share of system NPL/(A) at MD	\$ 507,264
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,224,262
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (96,978)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 499,318
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 3,462
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,462
Employer's Total Pension Expense/(Income)	\$ 507,242

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,354	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 106,334
Changes in proportionate share	\$ 15,231	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,335	\$ 0
Total (prior to post-MD contributions)	\$ 59,920	\$ 106,334
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (46,414)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (36,595)
2 nd Fiscal Year	(36,595)
3 rd Fiscal Year	(36,595)
4 th Fiscal Year	58,865
5 th Fiscal Year	4,506
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 May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4447: Arco Iris Spanish Immersion Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00996164%
Employer's proportionate share at MD	0.00881674%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (225,802)
Employer's proportionate share of system NPL/(A) at MD	\$ 506,210
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,221,718
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (96,776)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 498,280
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (4,467)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,642
Employer's Total Pension Expense/(Income)	\$ 497,455

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,297	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 106,113
Changes in proportionate share	\$ 0	\$ 19,657
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,726	\$ 751
Total (prior to post-MD contributions)	\$ 41,023	\$ 126,521
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (85,498)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (45,251)
2 nd Fiscal Year	(45,251)
3 rd Fiscal Year	(45,251)
4 th Fiscal Year	49,630
5 th Fiscal Year	626
Thereafter	0
Total	\$ (85,498)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4448: Gresham Barlow Web Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01043583%
Employer's proportionate share at MD	0.01574082%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (236,550)
Employer's proportionate share of system NPL/(A) at MD	\$ 903,753
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,181,174
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (172,778)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 889,596
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 20,701
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,597
Employer's Total Pension Expense/(Income)	\$ 927,894

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 48,735	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 189,447
Changes in proportionate share	\$ 91,082	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 72,441	\$ 0
Total (prior to post-MD contributions)	\$ 212,258	\$ 189,447
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,811

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (41,018)
2 nd Fiscal Year	(41,018)
3 rd Fiscal Year	(41,018)
4 th Fiscal Year	128,608
5 th Fiscal Year	17,255
Thereafter	0
Total	\$ 22,811

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4449: Mosier Middle School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00378936%
Employer's proportionate share at MD	0.00456322%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (85,894)
Employer's proportionate share of system NPL/(A) at MD	\$ 261,996
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 632,316
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (50,088)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 257,891
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 3,020
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,575
Employer's Total Pension Expense/(Income)	\$ 263,486

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,128	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 54,920
Changes in proportionate share	\$ 13,286	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,359	\$ 0
Total (prior to post-MD contributions)	\$ 36,773	\$ 54,920
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,147)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (17,398)
2 nd Fiscal Year	(17,398)
3 rd Fiscal Year	(17,398)
4 th Fiscal Year	31,515
5 th Fiscal Year	2,533
Thereafter	0
Total	\$ (18,147)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4450: Sauvie Island Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00968456%
Employer's proportionate share at MD	0.01474451%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (219,521)
Employer's proportionate share of system NPL/(A) at MD	\$ 846,550
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,043,118
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (161,842)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 833,289
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 19,744
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,399
Employer's Total Pension Expense/(Income)	\$ 859,432

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 45,650	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 177,456
Changes in proportionate share	\$ 86,875	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,653	\$ 9,307
Total (prior to post-MD contributions)	\$ 163,178	\$ 186,763
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (23,585)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (48,152)
2 nd Fiscal Year	(48,152)
3 rd Fiscal Year	(48,152)
4 th Fiscal Year	109,670
5 th Fiscal Year	11,202
Thereafter	0
Total	\$ (23,585)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4451: River's Edge Academy Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00461717%
Employer's proportionate share at MD	0.00620369%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (104,658)
Employer's proportionate share of system NPL/(A) at MD	\$ 356,182
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 859,633
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (68,094)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 350,603
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 6,191
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,752
Employer's Total Pension Expense/(Income)	\$ 362,546

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,207	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 74,664
Changes in proportionate share	\$ 27,239	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,803	\$ 1,340
Total (prior to post-MD contributions)	\$ 68,249	\$ 76,004
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,755)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (19,316)
2 nd Fiscal Year	(19,316)
3 rd Fiscal Year	(19,316)
4 th Fiscal Year	46,093
5 th Fiscal Year	4,101
Thereafter	0
Total	\$ (7,755)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4452: South Columbia Family School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00200318%
Employer's proportionate share at MD	0.00180883%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (45,406)
Employer's proportionate share of system NPL/(A) at MD	\$ 103,853
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 250,646
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (19,854)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 102,226
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ (759)
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 80
Employer's Total Pension Expense/(Income)	\$ 101,547

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,600	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,770
Changes in proportionate share	\$ 0	\$ 3,337
Differences between employer contributions and employer's proportionate share of system contributions	\$ 771	\$ 343
Total (prior to post-MD contributions)	\$ 6,371	\$ 25,450
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,079)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,793)
2 nd Fiscal Year	(9,793)
3 rd Fiscal Year	(9,793)
4 th Fiscal Year	10,022
5 th Fiscal Year	279
Thereafter	0
Total	\$ (19,079)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4453: Woodland Educational Initiative

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00062958%
Employer's proportionate share at MD	0.00311186%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (14,271)
Employer's proportionate share of system NPL/(A) at MD	\$ 178,666
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 431,204
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (34,157)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 175,867
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 9,686
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,001
Employer's Total Pension Expense/(Income)	\$ 196,554

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,635	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 37,452
Changes in proportionate share	\$ 42,619	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43,452	\$ 0
Total (prior to post-MD contributions)	\$ 95,706	\$ 37,452
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 58,254

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,007
2 nd Fiscal Year	5,007
3 rd Fiscal Year	5,007
4 th Fiscal Year	36,557
5 th Fiscal Year	6,676
Thereafter	0
Total	\$ 58,254

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4454: Le Monde Immersion Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00138690%
Employer's proportionate share at MD	0.00849888%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (31,437)
Employer's proportionate share of system NPL/(A) at MD	\$ 487,960
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,177,673
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (93,287)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 480,316
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 27,752
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,127
Employer's Total Pension Expense/(Income)	\$ 520,195

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,313	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 102,287
Changes in proportionate share	\$ 122,107	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43,760	\$ 0
Total (prior to post-MD contributions)	\$ 192,180	\$ 102,287
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 89,893

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,946)
2 nd Fiscal Year	(2,946)
3 rd Fiscal Year	(2,946)
4 th Fiscal Year	85,188
5 th Fiscal Year	13,541
Thereafter	0
Total	\$ 89,893

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4455: Hope Chinese Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00062409%
Employer's proportionate share at MD	0.00522686%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (14,146)
Employer's proportionate share of system NPL/(A) at MD	\$ 300,098
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 724,276
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (57,372)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 295,397
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 17,960
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,825
Employer's Total Pension Expense/(Income)	\$ 327,182

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,183	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 62,907
Changes in proportionate share	\$ 79,026	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 53,942	\$ 0
Total (prior to post-MD contributions)	\$ 149,151	\$ 62,907
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 86,244

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,448
2 nd Fiscal Year	5,448
3 rd Fiscal Year	5,448
4 th Fiscal Year	59,156
5 th Fiscal Year	10,744
Thereafter	0
Total	\$ 86,244

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4456: Insight School of Oregon Charter

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.01014365%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	582,394
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	1,405,586
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	(111,341)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	573,271
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	39,581
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	34,934
Employer's Total Pension Expense/(Income)	\$	647,786

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 31,406	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 122,083
Changes in proportionate share	\$ 174,158	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 131,569	\$ 0
Total (prior to post-MD contributions)	\$ 337,133	\$ 122,083
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 215,050

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 23,403
2 nd Fiscal Year	23,403
3 rd Fiscal Year	23,403
4 th Fiscal Year	123,247
5 th Fiscal Year	21,594
Thereafter	0
Total	\$ 215,050

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4457: Oregon Virtual Education East

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00010234%
Employer's proportionate share at MD	0.00070523%

Employer's proportionate share of system NPL/(A) at prior MD	\$ (2,320)
Employer's proportionate share of system NPL/(A) at MD	\$ 40,491
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 97,722
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (7,741)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 39,856
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	\$ 2,352
○ Differences between employer contributions and employer's proportionate share of system contributions	\$ 922
Employer's Total Pension Expense/(Income)	\$ 43,130

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,183	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,488
Changes in proportionate share	\$ 10,351	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,480	\$ 195
Total (prior to post-MD contributions)	\$ 16,014	\$ 8,683
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,331

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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)
2 nd Fiscal Year	(280)
3 rd Fiscal Year	(280)
4 th Fiscal Year	7,048
5 th Fiscal Year	1,122
Thereafter	0
Total	\$ 7,331

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4458: Oregon Virtual Education West

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00099629%
Employer's proportionate share at MD	0.00086184%
Employer's proportionate share of system NPL/(A) at prior MD	\$ (22,583)
Employer's proportionate share of system NPL/(A) at MD	\$ 49,482
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 119,423
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ (9,460)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	\$ 48,707
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	\$ (525)
o Differences between employer contributions and employer's proportionate share of system contributions	\$ (877)
Employer's Total Pension Expense/(Income)	\$ 47,305

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,668	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,373
Changes in proportionate share	\$ 0	\$ 2,308
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,455
Total (prior to post-MD contributions)	\$ 2,668	\$ 16,136
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,468)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,745)
2 nd Fiscal Year	(5,745)
3 rd Fiscal Year	(5,745)
4 th Fiscal Year	3,880
5 th Fiscal Year	(113)
Thereafter	0
Total	\$ (13,468)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4459: Crater Lake Charter Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	8,832
Employer's Total Pension Expense/(Income)	\$	8,832

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 38,863	\$ 0
Total (prior to post-MD contributions)	\$ 38,863	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 38,863

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,832
2 nd Fiscal Year	8,832
3 rd Fiscal Year	8,832
4 th Fiscal Year	8,832
5 th Fiscal Year	3,535
Thereafter	0
Total	\$ 38,863

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4460: Kairos Pdx

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	1,282
Employer's Total Pension Expense/(Income)	\$	1,282

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,642	\$ 0
Total (prior to post-MD contributions)	\$ 5,642	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,642

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,282
2 nd Fiscal Year	1,282
3 rd Fiscal Year	1,282
4 th Fiscal Year	1,282
5 th Fiscal Year	514
Thereafter	0
Total	\$ 5,642

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4461: Mountain View Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2015
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	\$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	\$	4,337
Employer's Total Pension Expense/(Income)	\$	4,337

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,082	\$ 0
Total (prior to post-MD contributions)	\$ 19,082	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,082

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,337
2 nd Fiscal Year	4,337
3 rd Fiscal Year	4,337
4 th Fiscal Year	4,337
5 th Fiscal Year	1,734
Thereafter	0
Total	\$ 19,082

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016.

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