

Instructions on Finding and Printing Your GASB 68 Schedule

To find your agency's GASB 68 schedule

Option 1

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

Option 2

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

To print your agency's GASB 68 schedule

Option 1

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

Option 2

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

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

| | |
|--|-------------------------|
| Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 25.46977306% |
| Employer's proportionate share at MD | 26.81965357% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 1,462,337,169 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 4,026,252,725 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 6,501,055,683 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 1,957,750,451 |

Employer Pension Expense for Measurement Period

| | |
|---|-----------------------|
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 721,452,823 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ 23,696,676 |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ (8,756,504) |
| Employer's Total Pension Expense/(Income) | \$ 736,392,995 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 133,206,036 | \$ 0 |
| Changes of assumptions | \$ 858,702,956 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 795,418,610 | \$ 0 |
| Changes in proportionate share | \$ 95,778,677 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 7,177,067 | \$ 38,257,604 |
| Total (prior to post-MD contributions) | \$ 1,890,283,346 | \$ 38,257,604 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,852,025,742 |

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 | \$ 336,602,706 |
| 2 nd Fiscal Year | 336,602,705 |
| 3 rd Fiscal Year | 629,028,592 |
| 4 th Fiscal Year | 479,873,918 |
| 5 th Fiscal Year | 69,917,819 |
| Thereafter | 0 |
| Total | \$ 1,852,025,742 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04520887%
Employer's proportionate share at MD 0.04108871%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,595,650
Employer's proportionate share of system NPL/(A) at MD \$ 6,168,369

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,959,860
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,999,347

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,105,293
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (56,224)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (27,831)

Employer's Total Pension Expense/(Income) \$ 1,021,238

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 204,077 | \$ 0 |
| Changes of assumptions | \$ 1,315,565 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,218,611 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 237,587 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 42,796 | \$ 117,070 |
| Total (prior to post-MD contributions) | \$ 2,781,049 | \$ 354,657 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,426,392 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 408,744 |
| 2 nd Fiscal Year | 408,744 |
| 3 rd Fiscal Year | 863,729 |
| 4 th Fiscal Year | 658,498 |
| 5 th Fiscal Year | 86,677 |
| Thereafter | 0 |
| Total | \$ 2,426,392 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 1.90745838% |
| Employer's proportionate share at MD | 1.74184415% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 109,515,985 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 261,491,251 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 422,221,181 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 127,149,151 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 46,855,877 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ (1,936,045) |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ 361,774 |
| Employer's Total Pension Expense/(Income) | \$ 45,281,606 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 8,651,273 | \$ 0 |
| Changes of assumptions | \$ 55,769,800 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 51,659,700 | \$ 0 |
| Changes in proportionate share | \$ 467,092 | \$ 8,915,730 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 4,422,432 | \$ 2,277,870 |
| Total (prior to post-MD contributions) | \$ 120,970,297 | \$ 11,193,600 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 109,776,697 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 19,316,603 |
| 2 nd Fiscal Year | 19,316,603 |
| 3 rd Fiscal Year | 38,359,677 |
| 4 th Fiscal Year | 28,895,046 |
| 5 th Fiscal Year | 3,888,769 |
| Thereafter | 0 |
| Total | \$ 109,776,697 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09499884%
Employer's proportionate share at MD 0.08832876%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,454,322
Employer's proportionate share of system NPL/(A) at MD \$ 13,260,198

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,410,798
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,447,722

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,376,057
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (81,696)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (174,175)

Employer's Total Pension Expense/(Income) \$ 2,120,186

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 438,705 | \$ 0 |
| Changes of assumptions | \$ 2,828,082 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,619,659 | \$ 0 |
| Changes in proportionate share | \$ 6,157 | \$ 359,079 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 589,451 |
| Total (prior to post-MD contributions) | \$ 5,892,603 | \$ 948,530 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,944,073 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 803,503 |
| 2 nd Fiscal Year | 803,503 |
| 3 rd Fiscal Year | 1,789,661 |
| 4 th Fiscal Year | 1,371,915 |
| 5 th Fiscal Year | 175,490 |
| Thereafter | 0 |
| Total | \$ 4,944,073 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.68282395%
Employer's proportionate share at MD 0.57814280%

Employer's proportionate share of system NPL/(A) at prior MD \$ 39,204,073
Employer's proportionate share of system NPL/(A) at MD \$ 86,792,658

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 140,141,204
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 42,202,608

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,552,131
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,352,129)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (404,249)

Employer's Total Pension Expense/(Income) \$ 13,795,753

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,871,480 | \$ 0 |
| Changes of assumptions | \$ 18,510,788 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 17,146,588 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 5,776,748 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 42,485 | \$ 1,402,847 |
| Total (prior to post-MD contributions) | \$ 38,571,341 | \$ 7,179,595 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 31,391,746 |

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 | \$ 5,177,600 |
| 2 nd Fiscal Year | 5,177,600 |
| 3 rd Fiscal Year | 11,501,959 |
| 4 th Fiscal Year | 8,529,509 |
| 5 th Fiscal Year | 1,005,080 |
| Thereafter | 0 |
| Total | \$ 31,391,746 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04837080%
Employer's proportionate share at MD 0.04752353%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,777,191
Employer's proportionate share of system NPL/(A) at MD \$ 7,134,385

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,519,653
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,469,068

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,278,390
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 116
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (30,617)

Employer's Total Pension Expense/(Income) \$ 1,247,889

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 236,037 | \$ 0 |
| Changes of assumptions | \$ 1,521,593 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,409,455 | \$ 0 |
| Changes in proportionate share | \$ 36,463 | \$ 45,612 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 4,657 | \$ 102,823 |
| Total (prior to post-MD contributions) | \$ 3,208,205 | \$ 148,435 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,059,770 |

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 | \$ 539,474 |
| 2 nd Fiscal Year | 539,474 |
| 3 rd Fiscal Year | 1,061,603 |
| 4 th Fiscal Year | 807,380 |
| 5 th Fiscal Year | 111,838 |
| Thereafter | 0 |
| Total | \$ 3,059,770 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.62594662%
Employer's proportionate share at MD 0.58616925%

Employer's proportionate share of system NPL/(A) at prior MD \$ 35,938,483
Employer's proportionate share of system NPL/(A) at MD \$ 87,997,615

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 142,086,807
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 42,788,514

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,768,043
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (581,303)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (310,820)

Employer's Total Pension Expense/(Income) \$ 14,875,920

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,911,346 | \$ 0 |
| Changes of assumptions | \$ 18,767,777 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 17,384,637 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 2,424,631 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 406,757 | \$ 1,247,611 |
| Total (prior to post-MD contributions) | \$ 39,470,517 | \$ 3,672,242 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 35,798,275 |

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 | \$ 6,138,120 |
| 2 nd Fiscal Year | 6,138,120 |
| 3 rd Fiscal Year | 12,613,048 |
| 4 th Fiscal Year | 9,615,351 |
| 5 th Fiscal Year | 1,293,634 |
| Thereafter | 0 |
| Total | \$ 35,798,275 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06579371%
Employer's proportionate share at MD 0.06431531%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,777,520
Employer's proportionate share of system NPL/(A) at MD \$ 9,655,221

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,589,963
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,694,816

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,730,092
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (32,756)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (24,156)

Employer's Total Pension Expense/(Income) \$ 1,673,180

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 319,437 | \$ 0 |
| Changes of assumptions | \$ 2,059,227 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,907,467 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 128,029 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 38,708 | \$ 104,521 |
| Total (prior to post-MD contributions) | \$ 4,324,839 | \$ 232,550 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,092,289 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 714,456 |
| 2 nd Fiscal Year | 714,456 |
| 3 rd Fiscal Year | 1,421,825 |
| 4 th Fiscal Year | 1,089,185 |
| 5 th Fiscal Year | 152,365 |
| Thereafter | 0 |
| Total | \$ 4,092,289 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02249822%
Employer's proportionate share at MD 0.03821994%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,291,727
Employer's proportionate share of system NPL/(A) at MD \$ 5,737,700

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,264,473
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,789,936

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,028,122
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 198,045
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (97,203)

Employer's Total Pension Expense/(Income) \$ 1,128,964

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 189,828 | \$ 0 |
| Changes of assumptions | \$ 1,223,714 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,133,529 | \$ 0 |
| Changes in proportionate share | \$ 850,497 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 355,551 |
| Total (prior to post-MD contributions) | \$ 3,397,568 | \$ 355,551 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,042,017 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 559,234 |
| 2 nd Fiscal Year | 559,234 |
| 3 rd Fiscal Year | 985,028 |
| 4 th Fiscal Year | 800,837 |
| 5 th Fiscal Year | 137,683 |
| Thereafter | 0 |
| Total | \$ 3,042,017 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 1.10813039%
Employer's proportionate share at MD 1.10983112%

Employer's proportionate share of system NPL/(A) at prior MD \$ 63,622,878
Employer's proportionate share of system NPL/(A) at MD \$ 166,611,420

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 269,021,891
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 81,014,185

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 29,854,629
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 41,090
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,574,412)

Employer's Total Pension Expense/(Income) \$ 28,321,307

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 5,512,234 | \$ 0 |
| Changes of assumptions | \$ 35,534,212 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 32,915,426 | \$ 0 |
| Changes in proportionate share | \$ 158,870 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 5,175,617 |
| Total (prior to post-MD contributions) | \$ 74,120,742 | \$ 5,175,617 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 68,945,125 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 11,777,480 |
| 2 nd Fiscal Year | 11,777,480 |
| 3 rd Fiscal Year | 24,124,951 |
| 4 th Fiscal Year | 18,662,510 |
| 5 th Fiscal Year | 2,602,704 |
| Thereafter | 0 |
| Total | \$ 68,945,125 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.80728556%
Employer's proportionate share at MD 0.79466430%

Employer's proportionate share of system NPL/(A) at prior MD \$ 46,349,988
Employer's proportionate share of system NPL/(A) at MD \$ 119,297,563

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 192,625,787
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 58,007,997

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,376,592
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (86,099)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (803,038)

Employer's Total Pension Expense/(Income) \$ 20,487,455

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,946,885 | \$ 0 |
| Changes of assumptions | \$ 25,443,303 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 23,568,193 | \$ 0 |
| Changes in proportionate share | \$ 244,508 | \$ 679,457 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 2,660,984 |
| Total (prior to post-MD contributions) | \$ 53,202,889 | \$ 3,340,441 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 49,862,448 |

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 | \$ 8,641,699 |
| 2 nd Fiscal Year | 8,641,699 |
| 3 rd Fiscal Year | 17,412,565 |
| 4 th Fiscal Year | 13,327,287 |
| 5 th Fiscal Year | 1,839,197 |
| Thereafter | 0 |
| Total | \$ 49,862,448 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 1.80368766% |
| Employer's proportionate share at MD | 1.66718011% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 103,558,029 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 250,282,445 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 404,122,697 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 121,698,910 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 44,847,402 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ (1,685,379) |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ (551,343) |
| Employer's Total Pension Expense/(Income) | \$ 42,610,680 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 8,280,437 | \$ 0 |
| Changes of assumptions | \$ 53,379,231 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 49,445,310 | \$ 0 |
| Changes in proportionate share | \$ 80,385 | \$ 7,348,792 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,660,795 | \$ 3,036,820 |
| Total (prior to post-MD contributions) | \$ 112,846,158 | \$ 10,385,612 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 102,460,546 |

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 | \$ 17,758,666 |
| 2 nd Fiscal Year | 17,758,666 |
| 3 rd Fiscal Year | 36,064,085 |
| 4 th Fiscal Year | 27,252,408 |
| 5 th Fiscal Year | 3,626,721 |
| Thereafter | 0 |
| Total | \$ 102,460,546 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00691407%
Employer's proportionate share at MD 0.01652041%

Employer's proportionate share of system NPL/(A) at prior MD \$ 396,969
Employer's proportionate share of system NPL/(A) at MD \$ 2,480,097

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,004,530
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,205,938

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 444,402
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 133,795
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (46,599)

Employer's Total Pension Expense/(Income) \$ 531,598

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 82,052 | \$ 0 |
| Changes of assumptions | \$ 528,945 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 489,963 | \$ 0 |
| Changes in proportionate share | \$ 563,144 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 177,775 |
| Total (prior to post-MD contributions) | \$ 1,664,104 | \$ 177,775 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,486,329 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 285,334 |
| 2 nd Fiscal Year | 285,334 |
| 3 rd Fiscal Year | 468,249 |
| 4 th Fiscal Year | 379,426 |
| 5 th Fiscal Year | 67,986 |
| Thereafter | 0 |
| Total | \$ 1,486,329 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.13243633%
Employer's proportionate share at MD 0.13388831%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,603,781
Employer's proportionate share of system NPL/(A) at MD \$ 20,099,744

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 32,454,385
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,773,426

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,601,616
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,364
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (148,973)

Employer's Total Pension Expense/(Income) \$ 3,460,007

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 664,987 | \$ 0 |
| Changes of assumptions | \$ 4,286,792 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 3,970,866 | \$ 0 |
| Changes in proportionate share | \$ 78,167 | \$ 36,768 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 507,453 |
| Total (prior to post-MD contributions) | \$ 9,000,812 | \$ 544,221 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 8,456,591 |

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 | \$ 1,464,186 |
| 2 nd Fiscal Year | 1,464,186 |
| 3 rd Fiscal Year | 2,943,106 |
| 4 th Fiscal Year | 2,266,784 |
| 5 th Fiscal Year | 318,331 |
| Thereafter | 0 |
| Total | \$ 8,456,591 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.54201376%

Employer's proportionate share at MD 0.48645814%

Employer's proportionate share of system NPL/(A) at prior MD \$ 31,119,510

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

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 117,916,939

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 35,509,916

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,085,799

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (695,191)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (67,053)

Employer's Total Pension Expense/(Income) \$ 12,323,555

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,416,107 | \$ 0 |
| Changes of assumptions | \$ 15,575,259 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 14,427,400 | \$ 0 |
| Changes in proportionate share | \$ 1,169 | \$ 2,990,798 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 789,876 | \$ 812,085 |
| Total (prior to post-MD contributions) | \$ 33,209,811 | \$ 3,802,883 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 29,406,928 |

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 | \$ 5,072,110 |
| 2 nd Fiscal Year | 5,072,110 |
| 3 rd Fiscal Year | 10,411,559 |
| 4 th Fiscal Year | 7,830,683 |
| 5 th Fiscal Year | 1,020,465 |
| Thereafter | 0 |
| Total | \$ 29,406,928 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.20395487%
Employer's proportionate share at MD 0.18959464%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,709,990
Employer's proportionate share of system NPL/(A) at MD \$ 28,462,558

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 45,957,540
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,839,813

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,100,125
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (166,994)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (141,318)

Employer's Total Pension Expense/(Income) \$ 4,791,813

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 941,666 | \$ 0 |
| Changes of assumptions | \$ 6,070,380 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 5,623,007 | \$ 0 |
| Changes in proportionate share | \$ 43,488 | \$ 773,073 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 479,452 | \$ 786,808 |
| Total (prior to post-MD contributions) | \$ 13,157,993 | \$ 1,559,881 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 11,598,112 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 1,965,599 |
| 2 nd Fiscal Year | 1,965,599 |
| 3 rd Fiscal Year | 4,075,129 |
| 4 th Fiscal Year | 3,154,704 |
| 5 th Fiscal Year | 437,082 |
| Thereafter | 0 |
| Total | \$ 11,598,112 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03235358%
Employer's proportionate share at MD 0.02968170%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,857,568
Employer's proportionate share of system NPL/(A) at MD \$ 4,455,912

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,194,813
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,166,671

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 798,442
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (37,447)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,694

Employer's Total Pension Expense/(Income) \$ 780,689

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 147,421 | \$ 0 |
| Changes of assumptions | \$ 950,339 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 880,301 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 157,426 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 94,604 | \$ 17,791 |
| Total (prior to post-MD contributions) | \$ 2,072,665 | \$ 175,217 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,897,448 |

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 | \$ 338,236 |
| 2 nd Fiscal Year | 338,236 |
| 3 rd Fiscal Year | 659,834 |
| 4 th Fiscal Year | 494,286 |
| 5 th Fiscal Year | 66,857 |
| Thereafter | 0 |
| Total | \$ 1,897,448 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08448485%
Employer's proportionate share at MD 0.07843161%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,850,665
Employer's proportionate share of system NPL/(A) at MD \$ 11,774,406

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,011,739
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,725,261

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,109,822
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (113,634)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (88,863)

Employer's Total Pension Expense/(Income) \$ 1,907,325

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 389,549 | \$ 0 |
| Changes of assumptions | \$ 2,511,198 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,326,129 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 454,562 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 285,048 |
| Total (prior to post-MD contributions) | \$ 5,226,876 | \$ 739,610 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,487,266 |

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 | \$ 738,175 |
| 2 nd Fiscal Year | 738,175 |
| 3 rd Fiscal Year | 1,609,278 |
| 4 th Fiscal Year | 1,238,382 |
| 5 th Fiscal Year | 163,254 |
| Thereafter | 0 |
| Total | \$ 4,487,266 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.21116494%

Employer's proportionate share at MD 0.19534246%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,123,953

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

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 47,350,806

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 14,259,386

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,254,742

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (200,935)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 105,139

Employer's Total Pension Expense/(Income) \$ 5,158,946

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 970,214 | \$ 0 |
| Changes of assumptions | \$ 6,254,411 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 5,793,476 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 861,464 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 553,493 | \$ 109,444 |
| Total (prior to post-MD contributions) | \$ 13,571,594 | \$ 970,908 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 12,600,686 |

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 | \$ 2,247,051 |
| 2 nd Fiscal Year | 2,247,051 |
| 3 rd Fiscal Year | 4,374,334 |
| 4 th Fiscal Year | 3,285,574 |
| 5 th Fiscal Year | 446,675 |
| Thereafter | 0 |
| Total | \$ 12,600,686 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07752839%
Employer's proportionate share at MD 0.06589548%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,451,263
Employer's proportionate share of system NPL/(A) at MD \$ 9,892,442

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,972,995
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,810,163

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,772,599
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (220,240)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (73,313)

Employer's Total Pension Expense/(Income) \$ 1,479,046

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 327,285 | \$ 0 |
| Changes of assumptions | \$ 2,109,820 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,954,331 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 879,892 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 42,039 | \$ 253,895 |
| Total (prior to post-MD contributions) | \$ 4,433,475 | \$ 1,133,787 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,299,688 |

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 | \$ 496,767 |
| 2 nd Fiscal Year | 496,767 |
| 3 rd Fiscal Year | 1,231,613 |
| 4 th Fiscal Year | 956,265 |
| 5 th Fiscal Year | 118,277 |
| Thereafter | 0 |
| Total | \$ 3,299,688 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06584090%
Employer's proportionate share at MD 0.05826467%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,780,230
Employer's proportionate share of system NPL/(A) at MD \$ 8,746,880

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,123,294
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,253,138

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,567,329
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (94,035)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (44,335)

Employer's Total Pension Expense/(Income) \$ 1,428,959

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 289,385 | \$ 0 |
| Changes of assumptions | \$ 1,865,499 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,728,016 | \$ 0 |
| Changes in proportionate share | \$ 2,775 | \$ 407,861 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 38,503 | \$ 171,519 |
| Total (prior to post-MD contributions) | \$ 3,924,178 | \$ 579,380 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,344,798 |

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 | \$ 560,430 |
| 2 nd Fiscal Year | 560,430 |
| 3 rd Fiscal Year | 1,202,363 |
| 4 th Fiscal Year | 906,732 |
| 5 th Fiscal Year | 114,846 |
| Thereafter | 0 |
| Total | \$ 3,344,798 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.02824631%

Employer's proportionate share at MD 0.02573027%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,621,751

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

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,236,990

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,878,229

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 692,148

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (26,396)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,308)

Employer's Total Pension Expense/(Income) \$ 649,444

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 127,795 | \$ 0 |
| Changes of assumptions | \$ 823,823 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 763,110 | \$ 0 |
| Changes in proportionate share | \$ 17,355 | \$ 135,449 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 16,516 | \$ 63,211 |
| Total (prior to post-MD contributions) | \$ 1,748,599 | \$ 198,660 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,549,939 |

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 | \$ 265,893 |
| 2 nd Fiscal Year | 265,893 |
| 3 rd Fiscal Year | 549,890 |
| 4 th Fiscal Year | 414,463 |
| 5 th Fiscal Year | 53,800 |
| Thereafter | 0 |
| Total | \$ 1,549,939 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00001150%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 660
Employer's proportionate share of system NPL/(A) at MD \$ 0

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

Employer Pension Expense for Measurement Period

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

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

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 2 | \$ 618 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 128 |
| Total (prior to post-MD contributions) | \$ 2 | \$ 746 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ (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 | \$ (186) |
| 2 nd Fiscal Year | (186) |
| 3 rd Fiscal Year | (176) |
| 4 th Fiscal Year | (153) |
| 5 th Fiscal Year | (42) |
| Thereafter | 0 |
| Total | \$ -744 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.64415108%
Employer's proportionate share at MD 0.62209947%

Employer's proportionate share of system NPL/(A) at prior MD \$ 36,983,685
Employer's proportionate share of system NPL/(A) at MD \$ 93,391,575

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 150,796,254
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 45,411,307

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,734,572
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (157,791)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (609,353)

Employer's Total Pension Expense/(Income) \$ 15,967,428

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,089,801 | \$ 0 |
| Changes of assumptions | \$ 19,918,179 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 18,450,257 | \$ 0 |
| Changes in proportionate share | \$ 402,174 | \$ 1,187,133 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 1,982,793 |
| Total (prior to post-MD contributions) | \$ 41,860,411 | \$ 3,169,926 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 38,690,485 |

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 | \$ 6,694,030 |
| 2 nd Fiscal Year | 6,694,030 |
| 3 rd Fiscal Year | 13,559,264 |
| 4 th Fiscal Year | 10,336,827 |
| 5 th Fiscal Year | 1,406,335 |
| Thereafter | 0 |
| Total | \$ 38,690,485 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04592826%
Employer's proportionate share at MD 0.05190197%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,636,953
Employer's proportionate share of system NPL/(A) at MD \$ 7,791,691

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,580,983
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,788,681

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,396,171
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 95,739
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (84,174)

Employer's Total Pension Expense/(Income) \$ 1,407,736

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 257,783 | \$ 0 |
| Changes of assumptions | \$ 1,661,780 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,539,311 | \$ 0 |
| Changes in proportionate share | \$ 392,824 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 316,008 |
| Total (prior to post-MD contributions) | \$ 3,851,698 | \$ 316,008 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,535,690 |

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 | \$ 634,053 |
| 2 nd Fiscal Year | 634,053 |
| 3 rd Fiscal Year | 1,205,224 |
| 4 th Fiscal Year | 927,028 |
| 5 th Fiscal Year | 135,333 |
| Thereafter | 0 |
| Total | \$ 3,535,690 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.12629499%
Employer's proportionate share at MD 0.12008567%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,251,178
Employer's proportionate share of system NPL/(A) at MD \$ 18,027,647

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 29,108,640
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,765,877

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,230,323
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (95,189)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (169,805)

Employer's Total Pension Expense/(Income) \$ 2,965,329

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 596,433 | \$ 0 |
| Changes of assumptions | \$ 3,844,864 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 3,561,507 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 393,609 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 565,514 |
| Total (prior to post-MD contributions) | \$ 8,002,804 | \$ 959,123 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 7,043,681 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 1,175,258 |
| 2 nd Fiscal Year | 1,175,258 |
| 3 rd Fiscal Year | 2,508,223 |
| 4 th Fiscal Year | 1,927,761 |
| 5 th Fiscal Year | 257,181 |
| Thereafter | 0 |
| Total | \$ 7,043,681 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.21117493%
Employer's proportionate share at MD 0.17810326%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,124,527
Employer's proportionate share of system NPL/(A) at MD \$ 26,737,435

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 43,172,042
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,000,978

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,791,005
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (450,579)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (189,852)

Employer's Total Pension Expense/(Income) \$ 4,150,574

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 884,591 | \$ 0 |
| Changes of assumptions | \$ 5,702,452 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 5,282,195 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 1,904,610 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 205,609 | \$ 742,524 |
| Total (prior to post-MD contributions) | \$ 12,074,847 | \$ 2,647,134 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 9,427,713 |

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 | \$ 1,495,657 |
| 2 nd Fiscal Year | 1,495,657 |
| 3 rd Fiscal Year | 3,475,920 |
| 4 th Fiscal Year | 2,640,516 |
| 5 th Fiscal Year | 319,963 |
| Thereafter | 0 |
| Total | \$ 9,427,713 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 3.59015899% |
| Employer's proportionate share at MD | 3.50898973% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 206,127,590 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 526,780,834 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 850,575,402 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 256,145,226 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 94,392,366 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ (344,062) |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ (1,875,893) |
| Employer's Total Pension Expense/(Income) | \$ 92,172,411 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 17,428,212 | \$ 0 |
| Changes of assumptions | \$ 112,349,693 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 104,069,791 | \$ 0 |
| Changes in proportionate share | \$ 2,285,295 | \$ 4,369,692 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,323,944 | \$ 7,769,277 |
| Total (prior to post-MD contributions) | \$ 238,456,935 | \$ 12,138,969 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 226,317,966 |

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 | \$ 39,865,247 |
| 2 nd Fiscal Year | 39,865,247 |
| 3 rd Fiscal Year | 78,457,801 |
| 4 th Fiscal Year | 59,803,822 |
| 5 th Fiscal Year | 8,325,850 |
| Thereafter | 0 |
| Total | \$ 226,317,966 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07045832%
Employer's proportionate share at MD 0.07002315%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,045,337
Employer's proportionate share of system NPL/(A) at MD \$ 10,512,101

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,973,538
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,111,470

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,883,634
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (36,435)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 27,905

Employer's Total Pension Expense/(Income) \$ 1,875,104

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 347,786 | \$ 0 |
| Changes of assumptions | \$ 2,241,978 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,076,750 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 128,781 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 141,258 | \$ 20,913 |
| Total (prior to post-MD contributions) | \$ 4,807,772 | \$ 149,694 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,658,078 |

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 | \$ 831,295 |
| 2 nd Fiscal Year | 831,295 |
| 3 rd Fiscal Year | 1,595,753 |
| 4 th Fiscal Year | 1,223,076 |
| 5 th Fiscal Year | 176,659 |
| Thereafter | 0 |
| Total | \$ 4,658,078 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer's proportionate share at prior MD 0.23454908%
Employer's proportionate share at MD 0.23314540%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,466,545
Employer's proportionate share of system NPL/(A) at MD \$ 35,000,538

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 56,514,199
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 17,018,882

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,271,647
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,116
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (238,438)

Employer's Total Pension Expense/(Income) \$ 6,045,325

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,157,971 | \$ 0 |
| Changes of assumptions | \$ 7,464,774 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 6,914,638 | \$ 0 |
| Changes in proportionate share | \$ 100,946 | \$ 75,566 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 801,234 |
| Total (prior to post-MD contributions) | \$ 15,638,329 | \$ 876,800 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 14,761,529 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 2,569,916 |
| 2 nd Fiscal Year | 2,569,916 |
| 3 rd Fiscal Year | 5,140,912 |
| 4 th Fiscal Year | 3,934,662 |
| 5 th Fiscal Year | 546,123 |
| Thereafter | 0 |
| Total | \$ 14,761,529 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.19958012%
Employer's proportionate share at MD 0.18290501%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,458,815
Employer's proportionate share of system NPL/(A) at MD \$ 27,458,289

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 44,335,981
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,351,491

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,920,173
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (296,655)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,887)

Employer's Total Pension Expense/(Income) \$ 4,606,631

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 908,440 | \$ 0 |
| Changes of assumptions | \$ 5,856,193 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 5,424,606 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 1,196,514 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 200,251 | \$ 170,436 |
| Total (prior to post-MD contributions) | \$ 12,389,490 | \$ 1,366,950 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 11,022,540 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 1,880,136 |
| 2 nd Fiscal Year | 1,880,136 |
| 3 rd Fiscal Year | 3,902,788 |
| 4 th Fiscal Year | 2,966,716 |
| 5 th Fiscal Year | 392,764 |
| Thereafter | 0 |
| Total | \$ 11,022,540 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05103147%
Employer's proportionate share at MD 0.04568053%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,929,952
Employer's proportionate share of system NPL/(A) at MD \$ 6,857,708

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,072,912
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,334,535

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,228,813
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22,231)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (44,635)

Employer's Total Pension Expense/(Income) \$ 1,161,947

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 226,883 | \$ 0 |
| Changes of assumptions | \$ 1,462,584 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,354,795 | \$ 0 |
| Changes in proportionate share | \$ 152,187 | \$ 288,064 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 14,469 | \$ 180,169 |
| Total (prior to post-MD contributions) | \$ 3,210,918 | \$ 468,233 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,742,685 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 481,005 |
| 2 nd Fiscal Year | 481,005 |
| 3 rd Fiscal Year | 978,275 |
| 4 th Fiscal Year | 715,413 |
| 5 th Fiscal Year | 86,988 |
| Thereafter | 0 |
| Total | \$ 2,742,685 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01403992%
Employer's proportionate share at MD 0.01417500%

Employer's proportionate share of system NPL/(A) at prior MD \$ 806,097
Employer's proportionate share of system NPL/(A) at MD \$ 2,127,997

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,436,005
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,034,730

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 381,310
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,401
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,650)

Employer's Total Pension Expense/(Income) \$ 371,061

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 70,403 | \$ 0 |
| Changes of assumptions | \$ 453,851 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 420,403 | \$ 0 |
| Changes in proportionate share | \$ 7,273 | \$ 988 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 39,569 |
| Total (prior to post-MD contributions) | \$ 951,930 | \$ 40,557 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 911,373 |

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 | \$ 159,759 |
| 2 nd Fiscal Year | 159,759 |
| 3 rd Fiscal Year | 316,007 |
| 4 th Fiscal Year | 241,950 |
| 5 th Fiscal Year | 33,897 |
| Thereafter | 0 |
| Total | \$ 911,373 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00130271%
Employer's proportionate share at MD 0.00158287%

Employer's proportionate share of system NPL/(A) at prior MD \$ 74,795
Employer's proportionate share of system NPL/(A) at MD **\$ 237,626**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 383,686
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 115,545

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 42,579
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,649
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,093

Employer's Total Pension Expense/(Income) **\$ 54,321**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 7,862 | \$ 0 |
| Changes of assumptions | \$ 50,680 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 46,945 | \$ 0 |
| Changes in proportionate share | \$ 29,163 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 11,542 | \$ 104 |
| Total (prior to post-MD contributions) | \$ 146,192 | \$ 104 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 146,088 |

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 | \$ 30,726 |
| 2 nd Fiscal Year | 30,726 |
| 3 rd Fiscal Year | 46,806 |
| 4 th Fiscal Year | 32,967 |
| 5 th Fiscal Year | 4,862 |
| Thereafter | 0 |
| Total | \$ 146,088 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00012624%
Employer's proportionate share at MD 0.00010454%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,248
Employer's proportionate share of system NPL/(A) at MD \$ 15,694

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 25,340
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,631

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,812
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (274)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (665)

Employer's Total Pension Expense/(Income) \$ 1,873

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 519 | \$ 0 |
| Changes of assumptions | \$ 3,347 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 3,100 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 1,175 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 2,265 |
| Total (prior to post-MD contributions) | \$ 6,966 | \$ 3,440 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,526 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 315 |
| 2 nd Fiscal Year | 315 |
| 3 rd Fiscal Year | 1,541 |
| 4 th Fiscal Year | 1,241 |
| 5 th Fiscal Year | 115 |
| Thereafter | 0 |
| Total | \$ 3,526 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.16260455%
Employer's proportionate share at MD 0.27158347%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,335,877
Employer's proportionate share of system NPL/(A) at MD **\$ 40,770,985**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 65,831,546
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 19,824,740

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,305,637
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,226,157
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 999,186

Employer's Total Pension Expense/(Income) **\$ 9,530,980**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,348,882 | \$ 0 |
| Changes of assumptions | \$ 8,695,471 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 8,054,636 | \$ 0 |
| Changes in proportionate share | \$ 5,866,806 | \$ 469,939 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,508,355 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 27,474,150 | \$ 469,939 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 27,004,211 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 5,482,590 |
| 2 nd Fiscal Year | 5,482,590 |
| 3 rd Fiscal Year | 8,300,657 |
| 4 th Fiscal Year | 6,535,528 |
| 5 th Fiscal Year | 1,202,847 |
| Thereafter | 0 |
| Total | \$ 27,004,211 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.16631823%
Employer's proportionate share at MD 0.14796181%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,549,097
Employer's proportionate share of system NPL/(A) at MD \$ 22,212,503

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 35,865,786
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,800,747

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,980,196
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (229,599)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 839,622

Employer's Total Pension Expense/(Income) \$ 4,590,219

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 734,887 | \$ 0 |
| Changes of assumptions | \$ 4,737,393 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 4,388,259 | \$ 0 |
| Changes in proportionate share | \$ 737 | \$ 988,206 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,414,225 | \$ 218,460 |
| Total (prior to post-MD contributions) | \$ 12,275,501 | \$ 1,206,666 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 11,068,835 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 2,384,609 |
| 2 nd Fiscal Year | 2,384,609 |
| 3 rd Fiscal Year | 3,656,057 |
| 4 th Fiscal Year | 2,344,094 |
| 5 th Fiscal Year | 299,466 |
| Thereafter | 0 |
| Total | \$ 11,068,835 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 1.00664356%
Employer's proportionate share at MD 0.97424987%

Employer's proportionate share of system NPL/(A) at prior MD \$ 57,796,051
Employer's proportionate share of system NPL/(A) at MD \$ 146,257,527

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 236,157,139
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 71,117,180

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 26,207,472
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (480,707)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (126,213)

Employer's Total Pension Expense/(Income) \$ 25,600,552

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 4,838,838 | \$ 0 |
| Changes of assumptions | \$ 31,193,216 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 28,894,351 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 1,999,404 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 553,321 | \$ 929,783 |
| Total (prior to post-MD contributions) | \$ 65,479,726 | \$ 2,929,187 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 62,550,539 |

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 | \$ 11,077,783 |
| 2 nd Fiscal Year | 11,077,783 |
| 3 rd Fiscal Year | 21,712,027 |
| 4 th Fiscal Year | 16,423,282 |
| 5 th Fiscal Year | 2,259,664 |
| Thereafter | 0 |
| Total | \$ 62,550,539 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.41158330%
Employer's proportionate share at MD 0.39976371%

Employer's proportionate share of system NPL/(A) at prior MD \$ 23,630,896
Employer's proportionate share of system NPL/(A) at MD \$ 60,013,815

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 96,902,301
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 29,181,495

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,753,706
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (94,352)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (214,473)

Employer's Total Pension Expense/(Income) \$ 10,444,881

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,985,519 | \$ 0 |
| Changes of assumptions | \$ 12,799,505 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 11,856,212 | \$ 0 |
| Changes in proportionate share | \$ 182,325 | \$ 636,300 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 707,161 |
| Total (prior to post-MD contributions) | \$ 26,823,561 | \$ 1,343,461 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 25,480,100 |

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 | \$ 4,485,756 |
| 2 nd Fiscal Year | 4,485,756 |
| 3 rd Fiscal Year | 8,870,809 |
| 4 th Fiscal Year | 6,719,232 |
| 5 th Fiscal Year | 918,546 |
| Thereafter | 0 |
| Total | \$ 25,480,100 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.38561728%

Employer's proportionate share at MD 0.34773710%

Employer's proportionate share of system NPL/(A) at prior MD \$ 22,140,067

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

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 84,291,106

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 25,383,716

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,354,182

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (415,434)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (58,308)

Employer's Total Pension Expense/(Income) \$ 8,880,440

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,727,117 | \$ 0 |
| Changes of assumptions | \$ 11,133,734 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 10,313,204 | \$ 0 |
| Changes in proportionate share | \$ 199,956 | \$ 2,039,254 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 456,911 | \$ 554,176 |
| Total (prior to post-MD contributions) | \$ 23,830,922 | \$ 2,593,430 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 21,237,492 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 3,696,856 |
| 2 nd Fiscal Year | 3,696,856 |
| 3 rd Fiscal Year | 7,501,895 |
| 4 th Fiscal Year | 5,613,053 |
| 5 th Fiscal Year | 728,832 |
| Thereafter | 0 |
| Total | \$ 21,237,492 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.25969373%
Employer's proportionate share at MD 0.23213784%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,910,215
Employer's proportionate share of system NPL/(A) at MD \$ 34,849,280

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 56,269,967
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,945,333

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,244,544
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (278,213)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,269)

Employer's Total Pension Expense/(Income) \$ 5,965,062

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,152,966 | \$ 0 |
| Changes of assumptions | \$ 7,432,514 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 6,884,756 | \$ 0 |
| Changes in proportionate share | \$ 227,037 | \$ 1,483,453 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 328,144 | \$ 260,861 |
| Total (prior to post-MD contributions) | \$ 16,025,417 | \$ 1,744,314 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 14,281,103 |

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 | \$ 2,504,672 |
| 2 nd Fiscal Year | 2,504,672 |
| 3 rd Fiscal Year | 5,044,464 |
| 4 th Fiscal Year | 3,747,660 |
| 5 th Fiscal Year | 479,635 |
| Thereafter | 0 |
| Total | \$ 14,281,103 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08783575%
Employer's proportionate share at MD 0.07660144%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,043,056
Employer's proportionate share of system NPL/(A) at MD \$ 11,499,655

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,568,108
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,591,664

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,060,591
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (132,455)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 36,374

Employer's Total Pension Expense/(Income) \$ 1,964,510

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 380,459 | \$ 0 |
| Changes of assumptions | \$ 2,452,600 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,271,849 | \$ 0 |
| Changes in proportionate share | \$ 27,857 | \$ 604,792 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 202,339 | \$ 48,576 |
| Total (prior to post-MD contributions) | \$ 5,335,104 | \$ 653,368 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,681,736 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 822,641 |
| 2 nd Fiscal Year | 822,641 |
| 3 rd Fiscal Year | 1,656,598 |
| 4 th Fiscal Year | 1,224,720 |
| 5 th Fiscal Year | 155,136 |
| Thereafter | 0 |
| Total | \$ 4,681,736 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.52285252%
Employer's proportionate share at MD 0.48479016%

Employer's proportionate share of system NPL/(A) at prior MD \$ 30,019,375
Employer's proportionate share of system NPL/(A) at MD \$ 72,778,259

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 117,512,622
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 35,388,159

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,040,930
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (327,863)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (717,829)

Employer's Total Pension Expense/(Income) \$ 11,995,238

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,407,823 | \$ 0 |
| Changes of assumptions | \$ 15,521,854 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 14,377,930 | \$ 0 |
| Changes in proportionate share | \$ 505,454 | \$ 2,049,062 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 2,302,722 |
| Total (prior to post-MD contributions) | \$ 32,813,061 | \$ 4,351,784 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 28,461,277 |

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 | \$ 4,768,657 |
| 2 nd Fiscal Year | 4,768,657 |
| 3 rd Fiscal Year | 10,152,423 |
| 4 th Fiscal Year | 7,753,728 |
| 5 th Fiscal Year | 1,017,812 |
| Thereafter | 0 |
| Total | \$ 28,461,277 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.37689702%
Employer's proportionate share at MD 0.37779751%

Employer's proportionate share of system NPL/(A) at prior MD \$ 21,639,397
Employer's proportionate share of system NPL/(A) at MD \$ 56,716,178

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 91,577,717
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 27,578,031

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,162,811
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,249
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 190,174

Employer's Total Pension Expense/(Income) \$ 10,364,234

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,876,419 | \$ 0 |
| Changes of assumptions | \$ 12,096,198 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 11,204,737 | \$ 0 |
| Changes in proportionate share | \$ 48,477 | \$ 85 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,134,631 | \$ 257,999 |
| Total (prior to post-MD contributions) | \$ 26,360,462 | \$ 258,084 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 26,102,378 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 4,732,552 |
| 2 nd Fiscal Year | 4,732,552 |
| 3 rd Fiscal Year | 8,861,404 |
| 4 th Fiscal Year | 6,782,558 |
| 5 th Fiscal Year | 993,312 |
| Thereafter | 0 |
| Total | \$ 26,102,378 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07481877%
Employer's proportionate share at MD 0.06405987%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,295,691
Employer's proportionate share of system NPL/(A) at MD \$ 9,616,874

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,528,045
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,676,169

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,723,220
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (116,938)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (61,141)

Employer's Total Pension Expense/(Income) \$ 1,545,141

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 318,168 | \$ 0 |
| Changes of assumptions | \$ 2,051,048 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,899,891 | \$ 0 |
| Changes in proportionate share | \$ 60,380 | \$ 579,199 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 105,653 | \$ 278,472 |
| Total (prior to post-MD contributions) | \$ 4,435,140 | \$ 857,671 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,577,469 |

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 | \$ 590,225 |
| 2 nd Fiscal Year | 590,225 |
| 3 rd Fiscal Year | 1,297,166 |
| 4 th Fiscal Year | 978,289 |
| 5 th Fiscal Year | 121,564 |
| Thereafter | 0 |
| Total | \$ 3,577,469 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02305526%
Employer's proportionate share at MD 0.02015749%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,323,709
Employer's proportionate share of system NPL/(A) at MD \$ 3,026,107

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,886,154
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,471,433

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 542,240
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (25,306)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,861

Employer's Total Pension Expense/(Income) \$ 521,795

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 100,117 | \$ 0 |
| Changes of assumptions | \$ 645,396 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 597,832 | \$ 0 |
| Changes in proportionate share | \$ 37,306 | \$ 155,999 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 48,181 | \$ 30,228 |
| Total (prior to post-MD contributions) | \$ 1,428,832 | \$ 186,227 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,242,605 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 221,315 |
| 2 nd Fiscal Year | 221,315 |
| 3 rd Fiscal Year | 439,152 |
| 4 th Fiscal Year | 320,866 |
| 5 th Fiscal Year | 39,958 |
| Thereafter | 0 |
| Total | \$ 1,242,605 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 1.31359749%

Employer's proportionate share at MD 1.34247606%

Employer's proportionate share of system NPL/(A) at prior MD \$ 75,419,692

Employer's proportionate share of system NPL/(A) at MD \$ 201,536,828

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 325,414,778

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 97,996,535

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 36,112,813

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 236,014
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (578,716)

Employer's Total Pension Expense/(Income) \$ 35,770,111

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 6,667,719 | \$ 0 |
| Changes of assumptions | \$ 42,982,962 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 39,815,221 | \$ 0 |
| Changes in proportionate share | \$ 1,554,658 | \$ 426,816 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 980,972 | \$ 2,564,775 |
| Total (prior to post-MD contributions) | \$ 92,001,532 | \$ 2,991,591 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 89,009,941 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 15,758,336 |
| 2 nd Fiscal Year | 15,758,336 |
| 3 rd Fiscal Year | 30,527,033 |
| 4 th Fiscal Year | 23,549,408 |
| 5 th Fiscal Year | 3,416,829 |
| Thereafter | 0 |
| Total | \$ 89,009,941 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00010017%
Employer's proportionate share at MD 0.00007668%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,751
Employer's proportionate share of system NPL/(A) at MD \$ 11,511

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,587
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,597

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,063
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (288)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 311

Employer's Total Pension Expense/(Income) \$ 2,086

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 381 | \$ 0 |
| Changes of assumptions | \$ 2,455 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,274 | \$ 0 |
| Changes in proportionate share | \$ 18 | \$ 1,265 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,930 | \$ 1,132 |
| Total (prior to post-MD contributions) | \$ 8,058 | \$ 2,397 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 5,661 |

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 | \$ 943 |
| 2 nd Fiscal Year | 943 |
| 3 rd Fiscal Year | 1,847 |
| 4 th Fiscal Year | 1,631 |
| 5 th Fiscal Year | 298 |
| Thereafter | 0 |
| Total | \$ 5,661 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.20798439%
Employer's proportionate share at MD 0.18060076%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,941,343
Employer's proportionate share of system NPL/(A) at MD \$ 27,112,367

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 43,777,433
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,183,288

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,858,188
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (361,615)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,238)

Employer's Total Pension Expense/(Income) \$ 4,485,335

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 896,996 | \$ 0 |
| Changes of assumptions | \$ 5,782,416 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 5,356,266 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 1,538,040 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 265,071 | \$ 241,995 |
| Total (prior to post-MD contributions) | \$ 12,300,749 | \$ 1,780,035 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 10,520,714 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 1,793,189 |
| 2 nd Fiscal Year | 1,793,189 |
| 3 rd Fiscal Year | 3,770,888 |
| 4 th Fiscal Year | 2,811,945 |
| 5 th Fiscal Year | 351,504 |
| Thereafter | 0 |
| Total | \$ 10,520,714 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.51781649%
Employer's proportionate share at MD 0.51758719%

Employer's proportionate share of system NPL/(A) at prior MD \$ 29,730,233
Employer's proportionate share of system NPL/(A) at MD \$ 77,701,855

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 125,462,588
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 37,782,239

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,923,175
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 236,768
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,120,761)

Employer's Total Pension Expense/(Income) \$ 13,039,182

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,570,717 | \$ 0 |
| Changes of assumptions | \$ 16,571,939 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 15,350,626 | \$ 0 |
| Changes in proportionate share | \$ 814,773 | \$ 12,344 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 3,839,946 |
| Total (prior to post-MD contributions) | \$ 35,308,055 | \$ 3,852,290 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 31,455,765 |

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 | \$ 5,323,709 |
| 2 nd Fiscal Year | 5,323,709 |
| 3 rd Fiscal Year | 11,093,750 |
| 4 th Fiscal Year | 8,549,723 |
| 5 th Fiscal Year | 1,164,875 |
| Thereafter | 0 |
| Total | \$ 31,455,765 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.62322943%
Employer's proportionate share at MD 0.57694156%

Employer's proportionate share of system NPL/(A) at prior MD \$ 35,782,477
Employer's proportionate share of system NPL/(A) at MD \$ 86,612,324

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 139,850,024
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 42,114,921

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,519,817
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (631,223)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 68,689

Employer's Total Pension Expense/(Income) \$ 14,957,283

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,865,514 | \$ 0 |
| Changes of assumptions | \$ 18,472,327 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 17,110,961 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 2,667,712 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,518,749 | \$ 920,926 |
| Total (prior to post-MD contributions) | \$ 39,967,551 | \$ 3,588,638 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 36,378,913 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 6,357,037 |
| 2 nd Fiscal Year | 6,357,037 |
| 3 rd Fiscal Year | 12,688,864 |
| 4 th Fiscal Year | 9,651,484 |
| 5 th Fiscal Year | 1,324,492 |
| Thereafter | 0 |
| Total | \$ 36,378,913 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.25803964%
Employer's proportionate share at MD 0.22910710%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,815,246
Employer's proportionate share of system NPL/(A) at MD \$ 34,394,295

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 55,535,319
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,724,099

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,163,016
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (336,104)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 139,859

Employer's Total Pension Expense/(Income) \$ 5,966,771

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,137,914 | \$ 0 |
| Changes of assumptions | \$ 7,335,477 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 6,794,870 | \$ 0 |
| Changes in proportionate share | \$ 88,809 | \$ 1,557,564 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 756,547 | \$ 215,831 |
| Total (prior to post-MD contributions) | \$ 16,113,617 | \$ 1,773,395 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 14,340,222 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 2,551,560 |
| 2 nd Fiscal Year | 2,551,560 |
| 3 rd Fiscal Year | 5,029,037 |
| 4 th Fiscal Year | 3,723,597 |
| 5 th Fiscal Year | 484,468 |
| Thereafter | 0 |
| Total | \$ 14,340,222 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08706674%
Employer's proportionate share at MD 0.07264070%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,998,903
Employer's proportionate share of system NPL/(A) at MD \$ 10,905,056

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,608,029
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,302,543

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,954,046
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (190,107)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (129,985)

Employer's Total Pension Expense/(Income) \$ 1,633,954

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 360,787 | \$ 0 |
| Changes of assumptions | \$ 2,325,786 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,154,381 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 808,914 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 446,066 |
| Total (prior to post-MD contributions) | \$ 4,840,954 | \$ 1,254,980 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,585,974 |

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 | \$ 551,127 |
| 2 nd Fiscal Year | 551,127 |
| 3 rd Fiscal Year | 1,353,985 |
| 4 th Fiscal Year | 1,015,691 |
| 5 th Fiscal Year | 114,045 |
| Thereafter | 0 |
| Total | \$ 3,585,974 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.14044880%
Employer's proportionate share at MD 0.13670999%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,063,814
Employer's proportionate share of system NPL/(A) at MD \$ 20,523,344

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 33,138,357
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,979,400

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,677,520
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,291)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (59,893)

Employer's Total Pension Expense/(Income) \$ 3,609,336

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 679,002 | \$ 0 |
| Changes of assumptions | \$ 4,377,136 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 4,054,552 | \$ 0 |
| Changes in proportionate share | \$ 130,958 | \$ 201,276 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 16,694 | \$ 213,179 |
| Total (prior to post-MD contributions) | \$ 9,258,342 | \$ 414,455 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 8,843,887 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 1,571,452 |
| 2 nd Fiscal Year | 1,571,452 |
| 3 rd Fiscal Year | 3,068,150 |
| 4 th Fiscal Year | 2,315,775 |
| 5 th Fiscal Year | 317,057 |
| Thereafter | 0 |
| Total | \$ 8,843,887 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.40130413%
Employer's proportionate share at MD 0.35427271%

Employer's proportionate share of system NPL/(A) at prior MD \$ 23,040,721
Employer's proportionate share of system NPL/(A) at MD \$ 53,184,560

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 85,875,331
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 25,860,795

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,529,991
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (611,897)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (60,611)

Employer's Total Pension Expense/(Income) \$ 8,857,483

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,759,578 | \$ 0 |
| Changes of assumptions | \$ 11,342,989 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 10,507,038 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 2,610,385 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 604,123 | \$ 636,338 |
| Total (prior to post-MD contributions) | \$ 24,213,728 | \$ 3,246,723 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 20,967,005 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 3,576,475 |
| 2 nd Fiscal Year | 3,576,475 |
| 3 rd Fiscal Year | 7,474,017 |
| 4 th Fiscal Year | 5,619,535 |
| 5 th Fiscal Year | 720,502 |
| Thereafter | 0 |
| Total | \$ 20,967,005 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 3.78054215% |
| Employer's proportionate share at MD | 3.78332893% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 217,058,365 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 567,965,517 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 917,074,934 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 276,171,126 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 101,772,133 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ 624,886 |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ (4,414,305) |
| Employer's Total Pension Expense/(Income) | \$ 97,982,714 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 18,790,781 | \$ 0 |
| Changes of assumptions | \$ 121,133,397 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 112,206,156 | \$ 0 |
| Changes in proportionate share | \$ 2,156,015 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 14,362,573 |
| Total (prior to post-MD contributions) | \$ 254,286,349 | \$ 14,362,573 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 239,923,776 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 41,586,080 |
| 2 nd Fiscal Year | 41,586,080 |
| 3 rd Fiscal Year | 83,451,639 |
| 4 th Fiscal Year | 64,274,396 |
| 5 th Fiscal Year | 9,025,580 |
| Thereafter | 0 |
| Total | \$ 239,923,776 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.10897174%
Employer's proportionate share at MD 0.11039720%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,256,570
Employer's proportionate share of system NPL/(A) at MD \$ 16,573,183

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 26,760,165
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,058,649

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,969,702
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 40,403
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (51,405)

Employer's Total Pension Expense/(Income) \$ 2,958,700

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 548,313 | \$ 0 |
| Changes of assumptions | \$ 3,534,662 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 3,274,166 | \$ 0 |
| Changes in proportionate share | \$ 153,435 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 178,111 |
| Total (prior to post-MD contributions) | \$ 7,510,576 | \$ 178,111 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 7,332,465 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 1,313,051 |
| 2 nd Fiscal Year | 1,313,051 |
| 3 rd Fiscal Year | 2,521,935 |
| 4 th Fiscal Year | 1,914,908 |
| 5 th Fiscal Year | 269,520 |
| Thereafter | 0 |
| Total | \$ 7,332,465 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06438912%
Employer's proportionate share at MD 0.05635145%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,696,876
Employer's proportionate share of system NPL/(A) at MD \$ 8,459,661

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,659,532
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,113,479

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,515,863
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (107,233)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 27,261

Employer's Total Pension Expense/(Income) \$ 1,435,891

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 279,883 | \$ 0 |
| Changes of assumptions | \$ 1,804,242 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,671,274 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 455,157 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 157,592 | \$ 43,433 |
| Total (prior to post-MD contributions) | \$ 3,912,991 | \$ 498,590 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,414,401 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 595,881 |
| 2 nd Fiscal Year | 595,881 |
| 3 rd Fiscal Year | 1,208,635 |
| 4 th Fiscal Year | 898,752 |
| 5 th Fiscal Year | 115,251 |
| Thereafter | 0 |
| Total | \$ 3,414,401 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00582762%
Employer's proportionate share at MD 0.00486952%

Employer's proportionate share of system NPL/(A) at prior MD \$ 334,591
Employer's proportionate share of system NPL/(A) at MD \$ 731,028

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,180,367
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 355,460

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 130,991
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,766)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,233)

Employer's Total Pension Expense/(Income) \$ 99,992

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 24,186 | \$ 0 |
| Changes of assumptions | \$ 155,911 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 144,420 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 71,200 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 41,911 |
| Total (prior to post-MD contributions) | \$ 324,517 | \$ 113,111 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 211,406 |

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 | \$ 27,404 |
| 2 nd Fiscal Year | 27,404 |
| 3 rd Fiscal Year | 83,013 |
| 4 th Fiscal Year | 65,978 |
| 5 th Fiscal Year | 7,607 |
| Thereafter | 0 |
| Total | \$ 211,406 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.10656086%
Employer's proportionate share at MD 0.09952936%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,118,151
Employer's proportionate share of system NPL/(A) at MD \$ 14,941,668

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 24,125,812
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,265,331

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,677,355
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (153,296)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (73,785)

Employer's Total Pension Expense/(Income) \$ 2,450,274

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 494,336 | \$ 0 |
| Changes of assumptions | \$ 3,186,699 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,951,847 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 600,436 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 135,331 | \$ 316,423 |
| Total (prior to post-MD contributions) | \$ 6,768,213 | \$ 916,859 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 5,851,354 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 966,628 |
| 2 nd Fiscal Year | 966,628 |
| 3 rd Fiscal Year | 2,075,669 |
| 4 th Fiscal Year | 1,619,189 |
| 5 th Fiscal Year | 223,239 |
| Thereafter | 0 |
| Total | \$ 5,851,354 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05819669%
Employer's proportionate share at MD 0.05854618%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,341,340
Employer's proportionate share of system NPL/(A) at MD \$ 8,789,141

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,191,532
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,273,687

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,574,901
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,729
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (19,644)

Employer's Total Pension Expense/(Income) \$ 1,574,986

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 290,783 | \$ 0 |
| Changes of assumptions | \$ 1,874,513 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,736,365 | \$ 0 |
| Changes in proportionate share | \$ 71,018 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 14,748 | \$ 87,919 |
| Total (prior to post-MD contributions) | \$ 3,987,427 | \$ 87,919 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,899,508 |

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 | \$ 702,261 |
| 2 nd Fiscal Year | 702,261 |
| 3 rd Fiscal Year | 1,340,172 |
| 4 th Fiscal Year | 1,012,821 |
| 5 th Fiscal Year | 141,994 |
| Thereafter | 0 |
| Total | \$ 3,899,508 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02590304%
Employer's proportionate share at MD 0.02219285%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,487,213
Employer's proportionate share of system NPL/(A) at MD \$ 3,331,662

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,379,523
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,620,008

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 596,991
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (31,188)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (18,732)

Employer's Total Pension Expense/(Income) \$ 547,071

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 110,226 | \$ 0 |
| Changes of assumptions | \$ 710,563 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 658,197 | \$ 0 |
| Changes in proportionate share | \$ 51,889 | \$ 199,736 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 39,265 | \$ 91,364 |
| Total (prior to post-MD contributions) | \$ 1,570,140 | \$ 291,100 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,279,040 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 216,251 |
| 2 nd Fiscal Year | 216,251 |
| 3 rd Fiscal Year | 460,606 |
| 4 th Fiscal Year | 343,568 |
| 5 th Fiscal Year | 42,365 |
| Thereafter | 0 |
| Total | \$ 1,279,040 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00256239%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 384,674**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 621,121
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 187,046

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 68,929
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 32,080
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,539

Employer's Total Pension Expense/(Income) **\$ 109,548**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 12,727 | \$ 0 |
| Changes of assumptions | \$ 82,042 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 75,995 | \$ 0 |
| Changes in proportionate share | \$ 137,945 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 27,199 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 335,908 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 335,908 |

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 | \$ 71,351 |
| 2 nd Fiscal Year | 71,351 |
| 3 rd Fiscal Year | 97,960 |
| 4 th Fiscal Year | 79,110 |
| 5 th Fiscal Year | 16,136 |
| Thereafter | 0 |
| Total | \$ 335,908 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00748798%
Employer's proportionate share at MD 0.00669864%

Employer's proportionate share of system NPL/(A) at prior MD \$ 429,919
Employer's proportionate share of system NPL/(A) at MD \$ 1,005,621

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,623,743
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 488,980

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 180,194
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,957)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,425)

Employer's Total Pension Expense/(Income) \$ 172,812

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 33,270 | \$ 0 |
| Changes of assumptions | \$ 214,475 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 198,669 | \$ 0 |
| Changes in proportionate share | \$ 13,344 | \$ 42,494 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 9,456 | \$ 12,240 |
| Total (prior to post-MD contributions) | \$ 469,214 | \$ 54,734 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 414,480 |

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 | \$ 72,958 |
| 2 nd Fiscal Year | 72,958 |
| 3 rd Fiscal Year | 146,245 |
| 4 th Fiscal Year | 108,457 |
| 5 th Fiscal Year | 13,860 |
| Thereafter | 0 |
| Total | \$ 414,480 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.79250462%
Employer's proportionate share at MD 0.70531024%

Employer's proportionate share of system NPL/(A) at prior MD \$ 45,501,346
Employer's proportionate share of system NPL/(A) at MD \$ 105,883,444

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 170,966,457
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 51,485,432

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,972,954
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,360,436)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 677,611

Employer's Total Pension Expense/(Income) \$ 18,290,129

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,503,087 | \$ 0 |
| Changes of assumptions | \$ 22,582,394 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 20,918,126 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 5,607,958 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,296,631 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 49,300,238 | \$ 5,607,958 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 43,692,280 |

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 | \$ 7,776,340 |
| 2 nd Fiscal Year | 7,776,340 |
| 3 rd Fiscal Year | 15,374,908 |
| 4 th Fiscal Year | 11,316,592 |
| 5 th Fiscal Year | 1,448,099 |
| Thereafter | 0 |
| Total | \$ 43,692,280 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05344247%
Employer's proportionate share at MD 0.05393323%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,068,379
Employer's proportionate share of system NPL/(A) at MD \$ 8,096,630

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,073,358
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,936,956

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,450,812
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,633)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,057

Employer's Total Pension Expense/(Income) \$ 1,442,236

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 267,872 | \$ 0 |
| Changes of assumptions | \$ 1,726,817 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,599,554 | \$ 0 |
| Changes in proportionate share | \$ 26,420 | \$ 63,840 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 66,132 | \$ 35,987 |
| Total (prior to post-MD contributions) | \$ 3,686,795 | \$ 99,827 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,586,968 |

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 | \$ 638,274 |
| 2 nd Fiscal Year | 638,274 |
| 3 rd Fiscal Year | 1,229,267 |
| 4 th Fiscal Year | 944,535 |
| 5 th Fiscal Year | 136,618 |
| Thereafter | 0 |
| Total | \$ 3,586,968 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00806986%
Employer's proportionate share at MD 0.01052925%

Employer's proportionate share of system NPL/(A) at prior MD \$ 463,328
Employer's proportionate share of system NPL/(A) at MD \$ 1,580,685

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,552,279
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 768,602

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 283,238
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 40,280
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (26,177)

Employer's Total Pension Expense/(Income) \$ 297,341

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 52,296 | \$ 0 |
| Changes of assumptions | \$ 337,122 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 312,277 | \$ 0 |
| Changes in proportionate share | \$ 164,664 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 97,984 |
| Total (prior to post-MD contributions) | \$ 866,359 | \$ 97,984 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 768,375 |

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 | \$ 140,386 |
| 2 nd Fiscal Year | 140,386 |
| 3 rd Fiscal Year | 256,804 |
| 4 th Fiscal Year | 200,003 |
| 5 th Fiscal Year | 30,796 |
| Thereafter | 0 |
| Total | \$ 768,375 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06818513%
Employer's proportionate share at MD 0.05938091%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,914,823
Employer's proportionate share of system NPL/(A) at MD \$ 8,914,453

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,393,870
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,334,620

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,597,356
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (95,610)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (58,797)

Employer's Total Pension Expense/(Income) \$ 1,442,949

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 294,929 | \$ 0 |
| Changes of assumptions | \$ 1,901,239 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,761,122 | \$ 0 |
| Changes in proportionate share | \$ 49,693 | \$ 473,969 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 18,803 | \$ 208,698 |
| Total (prior to post-MD contributions) | \$ 4,025,786 | \$ 682,667 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,343,119 |

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 | \$ 557,780 |
| 2 nd Fiscal Year | 557,780 |
| 3 rd Fiscal Year | 1,210,127 |
| 4 th Fiscal Year | 905,880 |
| 5 th Fiscal Year | 111,552 |
| Thereafter | 0 |
| Total | \$ 3,343,119 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09025254%
Employer's proportionate share at MD 0.08251518%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,181,815
Employer's proportionate share of system NPL/(A) at MD \$ 12,387,444

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,001,592
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,023,349

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,219,671
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (67,014)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (22,746)

Employer's Total Pension Expense/(Income) \$ 2,129,911

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 409,831 | \$ 0 |
| Changes of assumptions | \$ 2,641,944 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,447,239 | \$ 0 |
| Changes in proportionate share | \$ 101,506 | \$ 416,535 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 96,905 | \$ 157,919 |
| Total (prior to post-MD contributions) | \$ 5,697,425 | \$ 574,454 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 5,122,971 |

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 | \$ 899,889 |
| 2 nd Fiscal Year | 899,889 |
| 3 rd Fiscal Year | 1,800,983 |
| 4 th Fiscal Year | 1,345,900 |
| 5 th Fiscal Year | 176,311 |
| Thereafter | 0 |
| Total | \$ 5,122,971 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00230138%
Employer's proportionate share at MD 0.00231997%

Employer's proportionate share of system NPL/(A) at prior MD \$ 132,133
Employer's proportionate share of system NPL/(A) at MD \$ 348,281

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 562,358
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 169,351

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 62,408
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,701)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,187

Employer's Total Pension Expense/(Income) \$ 63,894

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 11,523 | \$ 0 |
| Changes of assumptions | \$ 74,280 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 68,806 | \$ 0 |
| Changes in proportionate share | \$ 1,000 | \$ 6,577 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 13,170 | \$ 121 |
| Total (prior to post-MD contributions) | \$ 168,779 | \$ 6,698 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 162,081 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 29,311 |
| 2 nd Fiscal Year | 29,311 |
| 3 rd Fiscal Year | 54,696 |
| 4 th Fiscal Year | 42,372 |
| 5 th Fiscal Year | 6,392 |
| Thereafter | 0 |
| Total | \$ 162,081 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00539017%
Employer's proportionate share at MD 0.00551579%

Employer's proportionate share of system NPL/(A) at prior MD \$ 309,475
Employer's proportionate share of system NPL/(A) at MD **\$ 828,048**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,337,022
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 402,635

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 148,376
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,063
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,416

Employer's Total Pension Expense/(Income) **\$ 158,855**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 27,395 | \$ 0 |
| Changes of assumptions | \$ 176,603 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 163,588 | \$ 0 |
| Changes in proportionate share | \$ 6,762 | \$ 1,736 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 63,296 | \$ 20,687 |
| Total (prior to post-MD contributions) | \$ 437,644 | \$ 22,423 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 415,221 |

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 | \$ 76,633 |
| 2 nd Fiscal Year | 76,633 |
| 3 rd Fiscal Year | 140,127 |
| 4 th Fiscal Year | 106,637 |
| 5 th Fiscal Year | 15,192 |
| Thereafter | 0 |
| Total | \$ 415,221 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05119102%
Employer's proportionate share at MD 0.02909799%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,939,113
Employer's proportionate share of system NPL/(A) at MD \$ 4,368,284

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,053,322
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,124,062

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 782,740
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (273,468)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 436,143

Employer's Total Pension Expense/(Income) \$ 945,415

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 144,522 | \$ 0 |
| Changes of assumptions | \$ 931,650 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 862,990 | \$ 0 |
| Changes in proportionate share | \$ 10,635 | \$ 1,189,364 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,262,702 | \$ 162,276 |
| Total (prior to post-MD contributions) | \$ 3,212,499 | \$ 1,351,640 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,860,859 |

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 | \$ 511,663 |
| 2 nd Fiscal Year | 511,663 |
| 3 rd Fiscal Year | 637,380 |
| 4 th Fiscal Year | 212,089 |
| 5 th Fiscal Year | (11,936) |
| Thereafter | 0 |
| Total | \$ 1,860,859 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00185667%
Employer's proportionate share at MD 0.00193431%

Employer's proportionate share of system NPL/(A) at prior MD \$ 106,600
Employer's proportionate share of system NPL/(A) at MD \$ 290,385

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 468,875
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 141,199

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 52,033
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,336
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,381)

Employer's Total Pension Expense/(Income) \$ 49,988

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 9,607 | \$ 0 |
| Changes of assumptions | \$ 61,932 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 57,368 | \$ 0 |
| Changes in proportionate share | \$ 5,419 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 10,424 |
| Total (prior to post-MD contributions) | \$ 134,326 | \$ 10,424 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 123,902 |

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 | \$ 21,154 |
| 2 nd Fiscal Year | 21,154 |
| 3 rd Fiscal Year | 42,894 |
| 4 th Fiscal Year | 33,776 |
| 5 th Fiscal Year | 4,923 |
| Thereafter | 0 |
| Total | \$ 123,902 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.09065128% |
| Employer's proportionate share at MD | 0.09248144% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 5,204,708 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 13,883,611 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 22,417,403 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 6,750,855 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 2,487,765 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ 74,604 |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ (109,249) |
| Employer's Total Pension Expense/(Income) | \$ 2,453,120 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 459,331 | \$ 0 |
| Changes of assumptions | \$ 2,961,041 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,742,819 | \$ 0 |
| Changes in proportionate share | \$ 274,273 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 382,997 |
| Total (prior to post-MD contributions) | \$ 6,437,464 | \$ 382,997 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 6,054,467 |

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 | \$ 1,074,535 |
| 2 nd Fiscal Year | 1,074,535 |
| 3 rd Fiscal Year | 2,091,631 |
| 4 th Fiscal Year | 1,591,446 |
| 5 th Fiscal Year | 222,319 |
| Thereafter | 0 |
| Total | \$ 6,054,467 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00417704%
Employer's proportionate share at MD 0.00367134%

Employer's proportionate share of system NPL/(A) at prior MD \$ 239,823
Employer's proportionate share of system NPL/(A) at MD \$ 551,153

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 889,929
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 267,996

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 98,760
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,902)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,771)

Employer's Total Pension Expense/(Income) \$ 76,087

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 18,235 | \$ 0 |
| Changes of assumptions | \$ 117,548 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 108,885 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 46,164 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 34,384 |
| Total (prior to post-MD contributions) | \$ 244,668 | \$ 80,548 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 164,120 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 21,359 |
| 2 nd Fiscal Year | 21,359 |
| 3 rd Fiscal Year | 63,411 |
| 4 th Fiscal Year | 51,555 |
| 5 th Fiscal Year | 6,434 |
| Thereafter | 0 |
| Total | \$ 164,120 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03112463%
Employer's proportionate share at MD 0.02548234%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,787,009
Employer's proportionate share of system NPL/(A) at MD \$ 3,825,491

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,176,892
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,860,131

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 685,479
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (71,343)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,770)

Employer's Total Pension Expense/(Income) \$ 600,366

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 126,564 | \$ 0 |
| Changes of assumptions | \$ 815,885 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 755,756 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 306,143 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 40,821 | \$ 74,552 |
| Total (prior to post-MD contributions) | \$ 1,739,026 | \$ 380,695 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,358,331 |

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 | \$ 220,510 |
| 2 nd Fiscal Year | 220,510 |
| 3 rd Fiscal Year | 501,422 |
| 4 th Fiscal Year | 372,734 |
| 5 th Fiscal Year | 43,155 |
| Thereafter | 0 |
| Total | \$ 1,358,331 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.10959619%
Employer's proportionate share at MD 0.10173795%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,292,423
Employer's proportionate share of system NPL/(A) at MD \$ 15,273,229

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 24,661,172
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,426,551

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,736,767
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (41,913)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (145,339)

Employer's Total Pension Expense/(Income) \$ 2,549,515

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 505,305 | \$ 0 |
| Changes of assumptions | \$ 3,257,413 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 3,017,349 | \$ 0 |
| Changes in proportionate share | \$ 191,992 | \$ 423,043 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 466,081 |
| Total (prior to post-MD contributions) | \$ 6,972,059 | \$ 889,124 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 6,082,935 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 1,032,946 |
| 2 nd Fiscal Year | 1,032,946 |
| 3 rd Fiscal Year | 2,162,093 |
| 4 th Fiscal Year | 1,640,696 |
| 5 th Fiscal Year | 214,254 |
| Thereafter | 0 |
| Total | \$ 6,082,935 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09979010%
Employer's proportionate share at MD 0.09467864%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,729,410
Employer's proportionate share of system NPL/(A) at MD \$ 14,213,462

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,950,002
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,911,243

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,546,870
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (68,028)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (64,186)

Employer's Total Pension Expense/(Income) \$ 2,414,656

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 470,243 | \$ 0 |
| Changes of assumptions | \$ 3,031,390 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,807,984 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 288,891 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 27,279 | \$ 222,079 |
| Total (prior to post-MD contributions) | \$ 6,336,896 | \$ 510,970 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 5,825,926 |

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 | \$ 1,003,318 |
| 2 nd Fiscal Year | 1,003,318 |
| 3 rd Fiscal Year | 2,047,451 |
| 4 th Fiscal Year | 1,560,638 |
| 5 th Fiscal Year | 211,201 |
| Thereafter | 0 |
| Total | \$ 5,825,926 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.32607347%
Employer's proportionate share at MD 0.30548278%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,721,382
Employer's proportionate share of system NPL/(A) at MD \$ 45,860,058

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 74,048,703
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 22,299,283

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,217,534
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (274,181)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (318,137)

Employer's Total Pension Expense/(Income) \$ 7,625,216

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,517,251 | \$ 0 |
| Changes of assumptions | \$ 9,780,848 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 9,060,023 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 1,164,227 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 1,032,194 |
| Total (prior to post-MD contributions) | \$ 20,358,122 | \$ 2,196,421 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 18,161,701 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 3,071,501 |
| 2 nd Fiscal Year | 3,071,501 |
| 3 rd Fiscal Year | 6,448,516 |
| 4 th Fiscal Year | 4,918,236 |
| 5 th Fiscal Year | 651,947 |
| Thereafter | 0 |
| Total | \$ 18,161,701 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04133209%
Employer's proportionate share at MD 0.03986122%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,373,066
Employer's proportionate share of system NPL/(A) at MD \$ 5,984,095

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,662,318
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,909,744

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,072,273
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,739)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (40,005)

Employer's Total Pension Expense/(Income) \$ 1,027,529

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 197,980 | \$ 0 |
| Changes of assumptions | \$ 1,276,264 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,182,206 | \$ 0 |
| Changes in proportionate share | \$ 46,496 | \$ 79,183 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 131,791 |
| Total (prior to post-MD contributions) | \$ 2,702,946 | \$ 210,974 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,491,972 |

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 | \$ 433,333 |
| 2 nd Fiscal Year | 433,333 |
| 3 rd Fiscal Year | 873,047 |
| 4 th Fiscal Year | 662,739 |
| 5 th Fiscal Year | 89,520 |
| Thereafter | 0 |
| Total | \$ 2,491,972 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.05877367% |
| Employer's proportionate share at MD | 0.05304484% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 3,374,468 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 7,963,262 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 12,858,013 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 3,872,107 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 1,426,914 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ (85,670) |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ (809) |
| Employer's Total Pension Expense/(Income) | \$ 1,340,435 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 263,460 | \$ 0 |
| Changes of assumptions | \$ 1,698,372 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,573,206 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 355,826 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 99,100 | \$ 78,930 |
| Total (prior to post-MD contributions) | \$ 3,634,138 | \$ 434,756 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,199,382 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 549,716 |
| 2 nd Fiscal Year | 549,716 |
| 3 rd Fiscal Year | 1,130,832 |
| 4 th Fiscal Year | 855,704 |
| 5 th Fiscal Year | 113,414 |
| Thereafter | 0 |
| Total | \$ 3,199,382 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05454563%
Employer's proportionate share at MD 0.04763956%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,131,716
Employer's proportionate share of system NPL/(A) at MD \$ 7,151,804

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,547,779
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,477,538

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,281,512
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (94,913)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,083)

Employer's Total Pension Expense/(Income) \$ 1,173,516

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 236,613 | \$ 0 |
| Changes of assumptions | \$ 1,525,308 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,412,896 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 400,519 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 80,269 | \$ 102,660 |
| Total (prior to post-MD contributions) | \$ 3,255,086 | \$ 503,179 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,751,907 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 463,371 |
| 2 nd Fiscal Year | 463,371 |
| 3 rd Fiscal Year | 986,937 |
| 4 th Fiscal Year | 743,594 |
| 5 th Fiscal Year | 94,635 |
| Thereafter | 0 |
| Total | \$ 2,751,907 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08383593%
Employer's proportionate share at MD 0.07036251%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,813,407
Employer's proportionate share of system NPL/(A) at MD \$ 10,563,046

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,055,798
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,136,242

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,892,762
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (135,892)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,085

Employer's Total Pension Expense/(Income) \$ 1,762,955

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 349,472 | \$ 0 |
| Changes of assumptions | \$ 2,252,844 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,086,815 | \$ 0 |
| Changes in proportionate share | \$ 111,484 | \$ 725,332 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 161,254 | \$ 123,074 |
| Total (prior to post-MD contributions) | \$ 4,961,869 | \$ 848,406 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,113,463 |

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 | \$ 714,088 |
| 2 nd Fiscal Year | 714,088 |
| 3 rd Fiscal Year | 1,478,637 |
| 4 th Fiscal Year | 1,078,383 |
| 5 th Fiscal Year | 128,266 |
| Thereafter | 0 |
| Total | \$ 4,113,463 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00516264%
Employer's proportionate share at MD 0.00392252%

Employer's proportionate share of system NPL/(A) at prior MD \$ 296,411
Employer's proportionate share of system NPL/(A) at MD **\$ 588,861**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 950,815
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 286,332

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 105,516
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,602)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (230)

Employer's Total Pension Expense/(Income) **\$ 87,684**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 19,482 | \$ 0 |
| Changes of assumptions | \$ 125,590 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 116,334 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 73,820 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 8,212 | \$ 7,549 |
| Total (prior to post-MD contributions) | \$ 269,618 | \$ 81,369 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 188,249 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 29,213 |
| 2 nd Fiscal Year | 29,213 |
| 3 rd Fiscal Year | 72,023 |
| 4 th Fiscal Year | 52,455 |
| 5 th Fiscal Year | 5,346 |
| Thereafter | 0 |
| Total | \$ 188,249 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01712382%
Employer's proportionate share at MD 0.01627562%

Employer's proportionate share of system NPL/(A) at prior MD \$ 983,158
Employer's proportionate share of system NPL/(A) at MD \$ 2,443,348

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,945,193
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,188,069

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 437,817
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,692
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (33,910)

Employer's Total Pension Expense/(Income) \$ 408,599

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 80,837 | \$ 0 |
| Changes of assumptions | \$ 521,108 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 482,703 | \$ 0 |
| Changes in proportionate share | \$ 52,059 | \$ 45,662 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 117,089 |
| Total (prior to post-MD contributions) | \$ 1,136,707 | \$ 162,751 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 973,956 |

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 | \$ 165,984 |
| 2 nd Fiscal Year | 165,984 |
| 3 rd Fiscal Year | 346,789 |
| 4 th Fiscal Year | 261,594 |
| 5 th Fiscal Year | 33,604 |
| Thereafter | 0 |
| Total | \$ 973,956 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09405887%
Employer's proportionate share at MD 0.10097892%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,400,354
Employer's proportionate share of system NPL/(A) at MD **\$ 15,159,281**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 24,477,183
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,371,144

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,716,349
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 59,165
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (81,321)

Employer's Total Pension Expense/(Income) **\$ 2,694,193**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 501,535 | \$ 0 |
| Changes of assumptions | \$ 3,233,110 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,994,838 | \$ 0 |
| Changes in proportionate share | \$ 372,537 | \$ 93,400 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 265,456 |
| Total (prior to post-MD contributions) | \$ 7,102,020 | \$ 358,856 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 6,743,164 |

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 | \$ 1,188,939 |
| 2 nd Fiscal Year | 1,188,939 |
| 3 rd Fiscal Year | 2,304,428 |
| 4 th Fiscal Year | 1,795,036 |
| 5 th Fiscal Year | 265,823 |
| Thereafter | 0 |
| Total | \$ 6,743,164 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.02968924%

Employer's proportionate share at MD 0.02409154%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,704,596

Employer's proportionate share of system NPL/(A) at MD \$ 3,616,700

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,839,764

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,758,607

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 648,066

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (64,610)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (34,653)

Employer's Total Pension Expense/(Income) \$ 548,803

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 119,656 | \$ 0 |
| Changes of assumptions | \$ 771,355 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 714,508 | \$ 0 |
| Changes in proportionate share | \$ 18,601 | \$ 301,349 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 113,849 |
| Total (prior to post-MD contributions) | \$ 1,624,120 | \$ 415,198 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,208,922 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 189,680 |
| 2 nd Fiscal Year | 189,680 |
| 3 rd Fiscal Year | 455,130 |
| 4 th Fiscal Year | 337,338 |
| 5 th Fiscal Year | 37,094 |
| Thereafter | 0 |
| Total | \$ 1,208,922 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01164208%
Employer's proportionate share at MD 0.00988271%

Employer's proportionate share of system NPL/(A) at prior MD \$ 668,426
Employer's proportionate share of system NPL/(A) at MD **\$ 1,483,624**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,395,558
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 721,407

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 265,846
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,242)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,793)

Employer's Total Pension Expense/(Income) **\$ 244,811**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 49,085 | \$ 0 |
| Changes of assumptions | \$ 316,421 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 293,102 | \$ 0 |
| Changes in proportionate share | \$ 16,268 | \$ 94,715 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 10,494 | \$ 21,135 |
| Total (prior to post-MD contributions) | \$ 685,370 | \$ 115,850 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 569,520 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 97,494 |
| 2 nd Fiscal Year | 97,494 |
| 3 rd Fiscal Year | 205,588 |
| 4 th Fiscal Year | 150,971 |
| 5 th Fiscal Year | 17,974 |
| Thereafter | 0 |
| Total | \$ 569,520 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00142665%
Employer's proportionate share at MD 0.00142222%

Employer's proportionate share of system NPL/(A) at prior MD \$ 81,911
Employer's proportionate share of system NPL/(A) at MD \$ 213,508

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 344,745
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 103,818

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 38,258
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (274)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 968

Employer's Total Pension Expense/(Income) \$ 38,952

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 7,064 | \$ 0 |
| Changes of assumptions | \$ 45,536 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 42,180 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 985 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,041 | \$ 226 |
| Total (prior to post-MD contributions) | \$ 97,821 | \$ 1,211 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 96,610 |

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 | \$ 17,751 |
| 2 nd Fiscal Year | 17,751 |
| 3 rd Fiscal Year | 32,974 |
| 4 th Fiscal Year | 24,658 |
| 5 th Fiscal Year | 3,475 |
| Thereafter | 0 |
| Total | \$ 96,610 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01585344%
Employer's proportionate share at MD 0.01555544%

Employer's proportionate share of system NPL/(A) at prior MD \$ 910,219
Employer's proportionate share of system NPL/(A) at MD \$ 2,335,233

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,770,622
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,135,498

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 418,444
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (552)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,068

Employer's Total Pension Expense/(Income) \$ 436,960

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 77,260 | \$ 0 |
| Changes of assumptions | \$ 498,049 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 461,344 | \$ 0 |
| Changes in proportionate share | \$ 10,810 | \$ 16,043 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 76,495 | \$ 3,883 |
| Total (prior to post-MD contributions) | \$ 1,123,958 | \$ 19,926 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,104,032 |

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 | \$ 205,081 |
| 2 nd Fiscal Year | 205,081 |
| 3 rd Fiscal Year | 372,723 |
| 4 th Fiscal Year | 280,499 |
| 5 th Fiscal Year | 40,647 |
| Thereafter | 0 |
| Total | \$ 1,104,032 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.02722843%

Employer's proportionate share at MD 0.02025036%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,563,310

Employer's proportionate share of system NPL/(A) at MD \$ 3,040,049

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,908,666

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,478,213

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 544,738

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (85,461)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,374)

Employer's Total Pension Expense/(Income) \$ 438,903

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 100,578 | \$ 0 |
| Changes of assumptions | \$ 648,369 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 600,586 | \$ 0 |
| Changes in proportionate share | \$ 6,468 | \$ 375,659 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 27,397 | \$ 86,191 |
| Total (prior to post-MD contributions) | \$ 1,383,398 | \$ 461,850 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 921,548 |

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 | \$ 137,038 |
| 2 nd Fiscal Year | 137,038 |
| 3 rd Fiscal Year | 360,842 |
| 4 th Fiscal Year | 262,056 |
| 5 th Fiscal Year | 24,574 |
| Thereafter | 0 |
| Total | \$ 921,548 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05014105%
Employer's proportionate share at MD 0.04639990%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,878,829
Employer's proportionate share of system NPL/(A) at MD \$ 6,965,702

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,247,287
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,387,047

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,248,164
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (40,844)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,075)

Employer's Total Pension Expense/(Income) \$ 1,187,245

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 230,456 | \$ 0 |
| Changes of assumptions | \$ 1,485,617 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,376,131 | \$ 0 |
| Changes in proportionate share | \$ 20,382 | \$ 201,402 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 42,895 | \$ 95,252 |
| Total (prior to post-MD contributions) | \$ 3,155,481 | \$ 296,654 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,858,827 |

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 | \$ 495,580 |
| 2 nd Fiscal Year | 495,580 |
| 3 rd Fiscal Year | 1,006,403 |
| 4 th Fiscal Year | 760,337 |
| 5 th Fiscal Year | 100,926 |
| Thereafter | 0 |
| Total | \$ 2,858,827 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00708359%
Employer's proportionate share at MD 0.00839207%

Employer's proportionate share of system NPL/(A) at prior MD \$ 406,702
Employer's proportionate share of system NPL/(A) at MD \$ 1,259,845

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,034,229
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 612,595

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 225,748
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,538
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,896)

Employer's Total Pension Expense/(Income) \$ 240,390

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 41,681 | \$ 0 |
| Changes of assumptions | \$ 268,695 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 248,892 | \$ 0 |
| Changes in proportionate share | \$ 77,772 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 255 | \$ 15,604 |
| Total (prior to post-MD contributions) | \$ 637,295 | \$ 15,604 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 621,691 |

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 | \$ 115,293 |
| 2 nd Fiscal Year | 115,293 |
| 3 rd Fiscal Year | 207,015 |
| 4 th Fiscal Year | 159,597 |
| 5 th Fiscal Year | 24,494 |
| Thereafter | 0 |
| Total | \$ 621,691 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01479930%
Employer's proportionate share at MD 0.01649748%

Employer's proportionate share of system NPL/(A) at prior MD \$ 849,696
Employer's proportionate share of system NPL/(A) at MD **\$ 2,476,655**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,998,972
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,204,264

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 443,785
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 37,466
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (37,394)

Employer's Total Pension Expense/(Income) **\$ 443,857**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 81,939 | \$ 0 |
| Changes of assumptions | \$ 528,211 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 489,283 | \$ 0 |
| Changes in proportionate share | \$ 146,519 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 132,313 |
| Total (prior to post-MD contributions) | \$ 1,245,952 | \$ 132,313 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,113,639 |

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 | \$ 197,935 |
| 2 nd Fiscal Year | 197,935 |
| 3 rd Fiscal Year | 381,026 |
| 4 th Fiscal Year | 294,070 |
| 5 th Fiscal Year | 42,673 |
| Thereafter | 0 |
| Total | \$ 1,113,639 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02557334%
Employer's proportionate share at MD 0.02176332%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,468,283
Employer's proportionate share of system NPL/(A) at MD \$ 3,267,180

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,275,406
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,588,654

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 585,437
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (83,568)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,972)

Employer's Total Pension Expense/(Income) \$ 497,897

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 108,093 | \$ 0 |
| Changes of assumptions | \$ 696,811 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 645,458 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 327,060 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 75,216 | \$ 64,089 |
| Total (prior to post-MD contributions) | \$ 1,525,578 | \$ 391,149 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,134,429 |

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 | \$ 173,479 |
| 2 nd Fiscal Year | 173,479 |
| 3 rd Fiscal Year | 415,898 |
| 4 th Fiscal Year | 328,110 |
| 5 th Fiscal Year | 43,461 |
| Thereafter | 0 |
| Total | \$ 1,134,429 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00296844%
Employer's proportionate share at MD 0.00234365%

Employer's proportionate share of system NPL/(A) at prior MD \$ 170,432
Employer's proportionate share of system NPL/(A) at MD \$ 351,836

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 568,098
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 171,079

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 63,045
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,372)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,258

Employer's Total Pension Expense/(Income) \$ 60,931

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 11,640 | \$ 0 |
| Changes of assumptions | \$ 75,038 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 69,508 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 49,107 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 35,136 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 191,322 | \$ 49,107 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 142,215 |

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 | \$ 25,995 |
| 2 nd Fiscal Year | 25,995 |
| 3 rd Fiscal Year | 49,852 |
| 4 th Fiscal Year | 35,799 |
| 5 th Fiscal Year | 4,576 |
| Thereafter | 0 |
| Total | \$ 142,215 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01840782%
Employer's proportionate share at MD 0.01506797%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,056,878
Employer's proportionate share of system NPL/(A) at MD \$ 2,262,052

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,652,460
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,099,914

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 405,331
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (51,751)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,770)

Employer's Total Pension Expense/(Income) \$ 347,810

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 74,839 | \$ 0 |
| Changes of assumptions | \$ 482,441 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 446,887 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 213,582 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 34,789 | \$ 42,914 |
| Total (prior to post-MD contributions) | \$ 1,038,956 | \$ 256,496 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 782,460 |

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 | \$ 123,197 |
| 2 nd Fiscal Year | 123,197 |
| 3 rd Fiscal Year | 290,065 |
| 4 th Fiscal Year | 219,753 |
| 5 th Fiscal Year | 26,248 |
| Thereafter | 0 |
| Total | \$ 782,460 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01118534%
Employer's proportionate share at MD 0.01036890%

Employer's proportionate share of system NPL/(A) at prior MD \$ 642,202
Employer's proportionate share of system NPL/(A) at MD \$ 1,556,613

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,513,410
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 756,897

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 278,925
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,190)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,603

Employer's Total Pension Expense/(Income) \$ 276,338

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 51,500 | \$ 0 |
| Changes of assumptions | \$ 331,988 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 307,521 | \$ 0 |
| Changes in proportionate share | \$ 6,907 | \$ 43,952 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 34,947 | \$ 9,769 |
| Total (prior to post-MD contributions) | \$ 732,863 | \$ 53,721 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 679,142 |

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 | \$ 121,773 |
| 2 nd Fiscal Year | 121,773 |
| 3 rd Fiscal Year | 234,800 |
| 4 th Fiscal Year | 176,560 |
| 5 th Fiscal Year | 24,237 |
| Thereafter | 0 |
| Total | \$ 679,142 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01115338%
Employer's proportionate share at MD 0.00988413%

Employer's proportionate share of system NPL/(A) at prior MD \$ 640,367
Employer's proportionate share of system NPL/(A) at MD **\$ 1,483,837**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,395,903
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 721,510

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 265,885
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22,046)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,734)

Employer's Total Pension Expense/(Income) **\$ 238,105**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 49,092 | \$ 0 |
| Changes of assumptions | \$ 316,467 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 293,144 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 89,257 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 8,826 | \$ 23,000 |
| Total (prior to post-MD contributions) | \$ 667,529 | \$ 112,257 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 555,272 |

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 | \$ 90,766 |
| 2 nd Fiscal Year | 90,766 |
| 3 rd Fiscal Year | 200,583 |
| 4 th Fiscal Year | 153,454 |
| 5 th Fiscal Year | 19,703 |
| Thereafter | 0 |
| Total | \$ 555,272 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06453700%
Employer's proportionate share at MD 0.05921294%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,705,367
Employer's proportionate share of system NPL/(A) at MD \$ 8,889,237

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,353,154
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,322,359

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,592,837
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (42,280)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,272)

Employer's Total Pension Expense/(Income) \$ 1,541,285

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 294,095 | \$ 0 |
| Changes of assumptions | \$ 1,895,861 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,756,140 | \$ 0 |
| Changes in proportionate share | \$ 82,873 | \$ 286,617 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 62,672 | \$ 88,064 |
| Total (prior to post-MD contributions) | \$ 4,091,641 | \$ 374,681 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,716,960 |

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 | \$ 658,621 |
| 2 nd Fiscal Year | 658,621 |
| 3 rd Fiscal Year | 1,304,013 |
| 4 th Fiscal Year | 969,371 |
| 5 th Fiscal Year | 126,335 |
| Thereafter | 0 |
| Total | \$ 3,716,960 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00847096%
Employer's proportionate share at MD 0.00874994%

Employer's proportionate share of system NPL/(A) at prior MD \$ 486,357
Employer's proportionate share of system NPL/(A) at MD \$ 1,313,569

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,120,976
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 638,718

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 235,375
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,142)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,606

Employer's Total Pension Expense/(Income) \$ 246,839

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 43,459 | \$ 0 |
| Changes of assumptions | \$ 280,153 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 259,506 | \$ 0 |
| Changes in proportionate share | \$ 15,019 | \$ 22,561 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 56,992 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 655,129 | \$ 22,561 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 632,568 |

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 | \$ 116,407 |
| 2 nd Fiscal Year | 116,407 |
| 3 rd Fiscal Year | 210,789 |
| 4 th Fiscal Year | 163,495 |
| 5 th Fiscal Year | 25,470 |
| Thereafter | 0 |
| Total | \$ 632,568 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.01226915% |
| Employer's proportionate share at MD | 0.01337302% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 704,429 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 2,007,601 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 3,241,606 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 976,188 |

Employer Pension Expense for Measurement Period

| | |
|---|-------------------|
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 359,736 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ 27,777 |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ (22,583) |
| Employer's Total Pension Expense/(Income) | \$ 364,930 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 66,420 | \$ 0 |
| Changes of assumptions | \$ 428,173 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 396,618 | \$ 0 |
| Changes in proportionate share | \$ 106,880 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 80,028 |
| Total (prior to post-MD contributions) | \$ 998,091 | \$ 80,028 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 918,063 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 165,584 |
| 2 nd Fiscal Year | 165,584 |
| 3 rd Fiscal Year | 313,042 |
| 4 th Fiscal Year | 239,335 |
| 5 th Fiscal Year | 34,517 |
| Thereafter | 0 |
| Total | \$ 918,063 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00610382%
Employer's proportionate share at MD 0.00557073%

Employer's proportionate share of system NPL/(A) at prior MD \$ 350,448
Employer's proportionate share of system NPL/(A) at MD \$ 836,296

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,350,339
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 406,646

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 149,853
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,820)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 460

Employer's Total Pension Expense/(Income) \$ 143,493

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 27,668 | \$ 0 |
| Changes of assumptions | \$ 178,362 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 165,217 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 29,198 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 13,253 | \$ 10,525 |
| Total (prior to post-MD contributions) | \$ 384,500 | \$ 39,723 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 344,777 |

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 | \$ 60,453 |
| 2 nd Fiscal Year | 60,453 |
| 3 rd Fiscal Year | 120,889 |
| 4 th Fiscal Year | 90,836 |
| 5 th Fiscal Year | 12,146 |
| Thereafter | 0 |
| Total | \$ 344,777 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01014448%
Employer's proportionate share at MD 0.00981442%

Employer's proportionate share of system NPL/(A) at prior MD \$ 582,441
Employer's proportionate share of system NPL/(A) at MD **\$ 1,473,372**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,379,005
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 716,422

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 264,009
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,790)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,058)

Employer's Total Pension Expense/(Income) **\$ 247,161**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 48,746 | \$ 0 |
| Changes of assumptions | \$ 314,235 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 291,077 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 23,405 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 34,350 |
| Total (prior to post-MD contributions) | \$ 654,058 | \$ 57,755 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 596,303 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 100,862 |
| 2 nd Fiscal Year | 100,862 |
| 3 rd Fiscal Year | 209,920 |
| 4 th Fiscal Year | 162,290 |
| 5 th Fiscal Year | 22,368 |
| Thereafter | 0 |
| Total | \$ 596,303 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00066764%
Employer's proportionate share at MD 0.00063386%

Employer's proportionate share of system NPL/(A) at prior MD \$ 38,332
Employer's proportionate share of system NPL/(A) at MD \$ 95,157

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 153,647
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 46,270

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,051
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (644)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (863)

Employer's Total Pension Expense/(Income) \$ 15,544

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,148 | \$ 0 |
| Changes of assumptions | \$ 20,295 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 18,799 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 2,569 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,975 | \$ 5,481 |
| Total (prior to post-MD contributions) | \$ 46,217 | \$ 8,050 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 38,167 |

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 | \$ 6,095 |
| 2 nd Fiscal Year | 6,095 |
| 3 rd Fiscal Year | 13,326 |
| 4 th Fiscal Year | 10,972 |
| 5 th Fiscal Year | 1,679 |
| Thereafter | 0 |
| Total | \$ 38,167 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01656253%
Employer's proportionate share at MD 0.01787052%

Employer's proportionate share of system NPL/(A) at prior MD \$ 950,931
Employer's proportionate share of system NPL/(A) at MD \$ 2,682,780

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,331,795
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,304,492

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 480,720
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,121
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,047)

Employer's Total Pension Expense/(Income) \$ 479,794

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 88,758 | \$ 0 |
| Changes of assumptions | \$ 572,173 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 530,005 | \$ 0 |
| Changes in proportionate share | \$ 70,415 | \$ 17,863 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 38,162 |
| Total (prior to post-MD contributions) | \$ 1,261,351 | \$ 56,025 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,205,326 |

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 | \$ 213,405 |
| 2 nd Fiscal Year | 213,405 |
| 3 rd Fiscal Year | 410,777 |
| 4 th Fiscal Year | 320,071 |
| 5 th Fiscal Year | 47,668 |
| Thereafter | 0 |
| Total | \$ 1,205,326 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01247177%
Employer's proportionate share at MD 0.01323841%

Employer's proportionate share of system NPL/(A) at prior MD \$ 716,062
Employer's proportionate share of system NPL/(A) at MD \$ 1,987,393

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,208,977
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 966,362

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 356,115
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 16,099
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (17,668)

Employer's Total Pension Expense/(Income) \$ 354,546

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 65,752 | \$ 0 |
| Changes of assumptions | \$ 423,863 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 392,625 | \$ 0 |
| Changes in proportionate share | \$ 63,373 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 60,511 |
| Total (prior to post-MD contributions) | \$ 945,613 | \$ 60,511 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 885,102 |

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 | \$ 157,206 |
| 2 nd Fiscal Year | 157,206 |
| 3 rd Fiscal Year | 303,389 |
| 4 th Fiscal Year | 233,569 |
| 5 th Fiscal Year | 33,731 |
| Thereafter | 0 |
| Total | \$ 885,102 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,520

Employer's Total Pension Expense/(Income) \$ 4,520

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 14,888 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 14,888 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 14,888 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 4,520 |
| 2 nd Fiscal Year | 4,520 |
| 3 rd Fiscal Year | 3,806 |
| 4 th Fiscal Year | 1,724 |
| 5 th Fiscal Year | 318 |
| Thereafter | 0 |
| Total | \$ 14,888 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00130229%
Employer's proportionate share at MD 0.00138187%

Employer's proportionate share of system NPL/(A) at prior MD \$ 74,770
Employer's proportionate share of system NPL/(A) at MD **\$ 207,451**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 334,964
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 100,872

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 37,173
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,433
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,059

Employer's Total Pension Expense/(Income) **\$ 53,665**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 6,863 | \$ 0 |
| Changes of assumptions | \$ 44,244 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 40,984 | \$ 0 |
| Changes in proportionate share | \$ 5,771 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 49,748 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 147,610 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 147,610 |

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 | \$ 33,066 |
| 2 nd Fiscal Year | 33,066 |
| 3 rd Fiscal Year | 45,632 |
| 4 th Fiscal Year | 30,999 |
| 5 th Fiscal Year | 4,848 |
| Thereafter | 0 |
| Total | \$ 147,610 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00957183%
Employer's proportionate share at MD 0.00898444%

Employer's proportionate share of system NPL/(A) at prior MD \$ 549,563
Employer's proportionate share of system NPL/(A) at MD \$ 1,348,773

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,177,819
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 655,836

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 241,683
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 317
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,738)

Employer's Total Pension Expense/(Income) \$ 235,262

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 44,623 | \$ 0 |
| Changes of assumptions | \$ 287,661 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 266,461 | \$ 0 |
| Changes in proportionate share | \$ 26,080 | \$ 31,621 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 4,934 | \$ 32,006 |
| Total (prior to post-MD contributions) | \$ 629,759 | \$ 63,627 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 566,132 |

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 | \$ 101,334 |
| 2 nd Fiscal Year | 101,334 |
| 3 rd Fiscal Year | 198,819 |
| 4 th Fiscal Year | 146,048 |
| 5 th Fiscal Year | 18,597 |
| Thereafter | 0 |
| Total | \$ 566,132 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00106464%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 159,827**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 258,068
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 77,715

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 28,639
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,329
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,889)

Employer's Total Pension Expense/(Income) **\$ 40,079**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 5,288 | \$ 0 |
| Changes of assumptions | \$ 34,087 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 31,575 | \$ 0 |
| Changes in proportionate share | \$ 57,314 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 194 | \$ 8,442 |
| Total (prior to post-MD contributions) | \$ 128,458 | \$ 8,442 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 120,016 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 24,209 |
| 2 nd Fiscal Year | 24,209 |
| 3 rd Fiscal Year | 35,822 |
| 4 th Fiscal Year | 29,799 |
| 5 th Fiscal Year | 5,977 |
| Thereafter | 0 |
| Total | \$ 120,016 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00654549%
Employer's proportionate share at MD 0.00594268%

Employer's proportionate share of system NPL/(A) at prior MD \$ 375,807
Employer's proportionate share of system NPL/(A) at MD \$ 892,134

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,440,499
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 433,797

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 159,859
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,546)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,530)

Employer's Total Pension Expense/(Income) \$ 143,783

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 29,516 | \$ 0 |
| Changes of assumptions | \$ 190,271 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 176,248 | \$ 0 |
| Changes in proportionate share | \$ 3,401 | \$ 32,452 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,141 | \$ 31,045 |
| Total (prior to post-MD contributions) | \$ 400,577 | \$ 63,497 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 337,080 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 55,198 |
| 2 nd Fiscal Year | 55,198 |
| 3 rd Fiscal Year | 121,308 |
| 4 th Fiscal Year | 93,218 |
| 5 th Fiscal Year | 12,159 |
| Thereafter | 0 |
| Total | \$ 337,080 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,706

Employer's Total Pension Expense/(Income) **\$ 1,706**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 5,667 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 5,667 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 5,667 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 1,706 |
| 2 nd Fiscal Year | 1,706 |
| 3 rd Fiscal Year | 1,462 |
| 4 th Fiscal Year | 673 |
| 5 th Fiscal Year | 120 |
| Thereafter | 0 |
| Total | \$ 5,667 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01181175%
Employer's proportionate share at MD 0.01026484%

Employer's proportionate share of system NPL/(A) at prior MD \$ 678,167
Employer's proportionate share of system NPL/(A) at MD \$ 1,540,991

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,488,186
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 749,301

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 276,126
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,994)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,774)

Employer's Total Pension Expense/(Income) \$ 249,358

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 50,983 | \$ 0 |
| Changes of assumptions | \$ 328,656 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 304,435 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 99,010 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 17,759 | \$ 21,665 |
| Total (prior to post-MD contributions) | \$ 701,833 | \$ 120,675 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 581,158 |

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 | \$ 96,344 |
| 2 nd Fiscal Year | 96,344 |
| 3 rd Fiscal Year | 209,492 |
| 4 th Fiscal Year | 158,776 |
| 5 th Fiscal Year | 20,203 |
| Thereafter | 0 |
| Total | \$ 581,158 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01228900%
Employer's proportionate share at MD 0.01106293%

Employer's proportionate share of system NPL/(A) at prior MD \$ 705,568
Employer's proportionate share of system NPL/(A) at MD \$ 1,660,803

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,681,643
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 807,559

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 297,595
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,909)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,138)

Employer's Total Pension Expense/(Income) \$ 272,548

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 54,947 | \$ 0 |
| Changes of assumptions | \$ 354,209 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 328,105 | \$ 0 |
| Changes in proportionate share | \$ 8,298 | \$ 66,004 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 38,614 |
| Total (prior to post-MD contributions) | \$ 745,559 | \$ 104,618 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 640,941 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 107,637 |
| 2 nd Fiscal Year | 107,637 |
| 3 rd Fiscal Year | 230,022 |
| 4 th Fiscal Year | 173,610 |
| 5 th Fiscal Year | 22,035 |
| Thereafter | 0 |
| Total | \$ 640,941 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00272746%
Employer's proportionate share at MD 0.00418473%

Employer's proportionate share of system NPL/(A) at prior MD \$ 156,596
Employer's proportionate share of system NPL/(A) at MD \$ 628,225

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,014,374
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 305,472

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 112,570
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 22,053
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,486)

Employer's Total Pension Expense/(Income) \$ 121,137

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 20,784 | \$ 0 |
| Changes of assumptions | \$ 133,985 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 124,111 | \$ 0 |
| Changes in proportionate share | \$ 91,400 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 47,994 |
| Total (prior to post-MD contributions) | \$ 370,280 | \$ 47,994 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 322,286 |

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 | \$ 58,757 |
| 2 nd Fiscal Year | 58,757 |
| 3 rd Fiscal Year | 105,673 |
| 4 th Fiscal Year | 85,013 |
| 5 th Fiscal Year | 14,087 |
| Thereafter | 0 |
| Total | \$ 322,286 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03433174%
Employer's proportionate share at MD 0.03205670%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,971,144
Employer's proportionate share of system NPL/(A) at MD \$ 4,812,455

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,770,510
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,340,038

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 862,330
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (32,932)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,527)

Employer's Total Pension Expense/(Income) \$ 819,871

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 159,217 | \$ 0 |
| Changes of assumptions | \$ 1,026,381 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 950,739 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 137,599 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 16,461 | \$ 41,865 |
| Total (prior to post-MD contributions) | \$ 2,152,798 | \$ 179,464 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,973,334 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 342,014 |
| 2 nd Fiscal Year | 342,014 |
| 3 rd Fiscal Year | 694,311 |
| 4 th Fiscal Year | 525,024 |
| 5 th Fiscal Year | 69,971 |
| Thereafter | 0 |
| Total | \$ 1,973,334 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00140747%
Employer's proportionate share at MD 0.00137394%

Employer's proportionate share of system NPL/(A) at prior MD \$ 80,809
Employer's proportionate share of system NPL/(A) at MD \$ 206,260

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 333,042
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 100,293

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 36,959
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,058
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,885)

Employer's Total Pension Expense/(Income) \$ 35,132

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 6,824 | \$ 0 |
| Changes of assumptions | \$ 43,990 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 40,748 | \$ 0 |
| Changes in proportionate share | \$ 5,026 | \$ 1,805 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 10,279 |
| Total (prior to post-MD contributions) | \$ 96,588 | \$ 12,084 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 84,504 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 14,651 |
| 2 nd Fiscal Year | 14,651 |
| 3 rd Fiscal Year | 29,840 |
| 4 th Fiscal Year | 22,438 |
| 5 th Fiscal Year | 2,924 |
| Thereafter | 0 |
| Total | \$ 84,504 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00467319%
Employer's proportionate share at MD 0.00542243%

Employer's proportionate share of system NPL/(A) at prior MD \$ 268,309
Employer's proportionate share of system NPL/(A) at MD \$ 814,033

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,314,391
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 395,820

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 145,864
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,428
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,667)

Employer's Total Pension Expense/(Income) \$ 148,625

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 26,932 | \$ 0 |
| Changes of assumptions | \$ 173,614 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 160,819 | \$ 0 |
| Changes in proportionate share | \$ 40,334 | \$ 6,639 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 17,170 |
| Total (prior to post-MD contributions) | \$ 401,699 | \$ 23,809 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 377,890 |

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 | \$ 67,795 |
| 2 nd Fiscal Year | 67,795 |
| 3 rd Fiscal Year | 127,440 |
| 4 th Fiscal Year | 99,628 |
| 5 th Fiscal Year | 15,230 |
| Thereafter | 0 |
| Total | \$ 377,890 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06208413%
Employer's proportionate share at MD 0.05729334%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,564,536
Employer's proportionate share of system NPL/(A) at MD \$ 8,601,061

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,887,845
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,182,234

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,541,200
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (69,633)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,593

Employer's Total Pension Expense/(Income) \$ 1,473,160

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 284,561 | \$ 0 |
| Changes of assumptions | \$ 1,834,400 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,699,209 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 290,729 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 72,654 | \$ 54,317 |
| Total (prior to post-MD contributions) | \$ 3,890,824 | \$ 345,046 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,545,778 |

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 | \$ 619,110 |
| 2 nd Fiscal Year | 619,110 |
| 3 rd Fiscal Year | 1,244,911 |
| 4 th Fiscal Year | 937,607 |
| 5 th Fiscal Year | 125,039 |
| Thereafter | 0 |
| Total | \$ 3,545,778 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00917517%
Employer's proportionate share at MD 0.00799472%

Employer's proportionate share of system NPL/(A) at prior MD \$ 526,789
Employer's proportionate share of system NPL/(A) at MD \$ 1,200,193

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,937,912
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 583,589

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 215,059
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,643)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (358)

Employer's Total Pension Expense/(Income) \$ 207,058

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 39,708 | \$ 0 |
| Changes of assumptions | \$ 255,972 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 237,108 | \$ 0 |
| Changes in proportionate share | \$ 24,264 | \$ 63,548 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 14,838 | \$ 16,392 |
| Total (prior to post-MD contributions) | \$ 571,890 | \$ 79,940 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 491,950 |

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 | \$ 87,884 |
| 2 nd Fiscal Year | 87,884 |
| 3 rd Fiscal Year | 174,277 |
| 4 th Fiscal Year | 126,471 |
| 5 th Fiscal Year | 15,433 |
| Thereafter | 0 |
| Total | \$ 491,950 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00748026%
Employer's proportionate share at MD 0.00690547%

Employer's proportionate share of system NPL/(A) at prior MD \$ 429,476
Employer's proportionate share of system NPL/(A) at MD \$ 1,036,671

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,673,879
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 504,078

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 185,758
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,986)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,902)

Employer's Total Pension Expense/(Income) \$ 171,870

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 34,298 | \$ 0 |
| Changes of assumptions | \$ 221,097 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 204,803 | \$ 0 |
| Changes in proportionate share | \$ 7,515 | \$ 30,943 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 28,553 |
| Total (prior to post-MD contributions) | \$ 467,713 | \$ 59,496 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 408,217 |

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 | \$ 68,933 |
| 2 nd Fiscal Year | 68,933 |
| 3 rd Fiscal Year | 145,419 |
| 4 th Fiscal Year | 110,505 |
| 5 th Fiscal Year | 14,427 |
| Thereafter | 0 |
| Total | \$ 408,217 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00126791%
Employer's proportionate share at MD 0.00100366%

Employer's proportionate share of system NPL/(A) at prior MD \$ 72,797
Employer's proportionate share of system NPL/(A) at MD \$ 150,673

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 243,286
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 73,264

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 26,999
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,203)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,902)

Employer's Total Pension Expense/(Income) \$ 17,894

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 4,985 | \$ 0 |
| Changes of assumptions | \$ 32,135 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 29,767 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 17,270 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 15,400 |
| Total (prior to post-MD contributions) | \$ 66,887 | \$ 32,670 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 34,217 |

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 | \$ 2,932 |
| 2 nd Fiscal Year | 2,932 |
| 3 rd Fiscal Year | 14,685 |
| 4 th Fiscal Year | 12,332 |
| 5 th Fiscal Year | 1,334 |
| Thereafter | 0 |
| Total | \$ 34,217 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00339084%
Employer's proportionate share at MD 0.00309191%

Employer's proportionate share of system NPL/(A) at prior MD \$ 194,684
Employer's proportionate share of system NPL/(A) at MD \$ 464,167

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 749,476
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 225,700

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 83,173
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,866)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,783)

Employer's Total Pension Expense/(Income) \$ 75,524

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 15,357 | \$ 0 |
| Changes of assumptions | \$ 98,996 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 91,700 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 16,513 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 12,616 |
| Total (prior to post-MD contributions) | \$ 206,053 | \$ 29,129 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 176,924 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 29,434 |
| 2 nd Fiscal Year | 29,434 |
| 3 rd Fiscal Year | 63,700 |
| 4 th Fiscal Year | 48,242 |
| 5 th Fiscal Year | 6,114 |
| Thereafter | 0 |
| Total | \$ 176,924 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03230768%
Employer's proportionate share at MD 0.03379902%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,854,933
Employer's proportionate share of system NPL/(A) at MD \$ 5,074,018

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,192,847
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,467,222

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 909,199
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 15,807
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (18,161)

Employer's Total Pension Expense/(Income) \$ 906,845

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 167,871 | \$ 0 |
| Changes of assumptions | \$ 1,082,166 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,002,413 | \$ 0 |
| Changes in proportionate share | \$ 80,286 | \$ 9,737 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 7,232 | \$ 63,491 |
| Total (prior to post-MD contributions) | \$ 2,339,968 | \$ 73,228 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,266,740 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 403,016 |
| 2 nd Fiscal Year | 403,016 |
| 3 rd Fiscal Year | 774,581 |
| 4 th Fiscal Year | 598,451 |
| 5 th Fiscal Year | 87,676 |
| Thereafter | 0 |
| Total | \$ 2,266,740 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,358

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 | \$ 6,128 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 6,128 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 6,128 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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 | 1,412 |
| 4 th Fiscal Year | 0 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 6,128 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00019321%
Employer's proportionate share at MD 0.00018817%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,093
Employer's proportionate share of system NPL/(A) at MD \$ 28,249

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 45,612
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,736

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,062
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (139)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 441

Employer's Total Pension Expense/(Income) \$ 5,364

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 935 | \$ 0 |
| Changes of assumptions | \$ 6,025 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 5,581 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 532 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,672 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 14,213 | \$ 532 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 13,681 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 2,559 |
| 2 nd Fiscal Year | 2,559 |
| 3 rd Fiscal Year | 4,573 |
| 4 th Fiscal Year | 3,468 |
| 5 th Fiscal Year | 521 |
| Thereafter | 0 |
| Total | \$ 13,681 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 226

Employer's Total Pension Expense/(Income) \$ 226

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 973 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 973 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 973 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 226 |
| 2 nd Fiscal Year | 226 |
| 3 rd Fiscal Year | 226 |
| 4 th Fiscal Year | 226 |
| 5 th Fiscal Year | 69 |
| Thereafter | 0 |
| Total | \$ 973 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00860316%
Employer's proportionate share at MD 0.00962310%

Employer's proportionate share of system NPL/(A) at prior MD \$ 493,947
Employer's proportionate share of system NPL/(A) at MD **\$ 1,444,651**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,332,629
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 702,456

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 258,863
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 14,646
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (26,914)

Employer's Total Pension Expense/(Income) **\$ 246,595**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 47,795 | \$ 0 |
| Changes of assumptions | \$ 308,109 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 285,402 | \$ 0 |
| Changes in proportionate share | \$ 61,289 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 92,941 |
| Total (prior to post-MD contributions) | \$ 702,595 | \$ 92,941 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 609,654 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 103,147 |
| 2 nd Fiscal Year | 103,147 |
| 3 rd Fiscal Year | 211,222 |
| 4 th Fiscal Year | 167,463 |
| 5 th Fiscal Year | 24,676 |
| Thereafter | 0 |
| Total | \$ 609,654 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,403

Employer's Total Pension Expense/(Income) **\$ 2,403**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 7,406 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 7,406 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 7,406 |

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 | \$ 2,403 |
| 2 nd Fiscal Year | 2,403 |
| 3 rd Fiscal Year | 1,902 |
| 4 th Fiscal Year | 619 |
| 5 th Fiscal Year | 79 |
| Thereafter | 0 |
| Total | \$ 7,406 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00338041%
Employer's proportionate share at MD 0.00391381%

Employer's proportionate share of system NPL/(A) at prior MD \$ 194,085
Employer's proportionate share of system NPL/(A) at MD \$ 587,554

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 948,703
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 285,696

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 105,282
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,491
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,034)

Employer's Total Pension Expense/(Income) \$ 106,739

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 19,439 | \$ 0 |
| Changes of assumptions | \$ 125,311 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 116,076 | \$ 0 |
| Changes in proportionate share | \$ 28,716 | \$ 14,237 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 2,943 |
| Total (prior to post-MD contributions) | \$ 289,542 | \$ 17,180 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 272,362 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 48,397 |
| 2 nd Fiscal Year | 48,397 |
| 3 rd Fiscal Year | 91,510 |
| 4 th Fiscal Year | 72,628 |
| 5 th Fiscal Year | 11,429 |
| Thereafter | 0 |
| Total | \$ 272,362 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 763

Employer's Total Pension Expense/(Income) **\$ 763**

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

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 763 |
| 2 nd Fiscal Year | 763 |
| 3 rd Fiscal Year | 615 |
| 4 th Fiscal Year | 155 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 2,296 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03862112%
Employer's proportionate share at MD 0.03794972%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,217,417
Employer's proportionate share of system NPL/(A) at MD \$ 5,697,134

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,198,972
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,770,210

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,020,853
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,626)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,854)

Employer's Total Pension Expense/(Income) \$ 998,373

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 188,486 | \$ 0 |
| Changes of assumptions | \$ 1,215,062 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,125,515 | \$ 0 |
| Changes in proportionate share | \$ 9,454 | \$ 36,144 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 5,463 | \$ 58,129 |
| Total (prior to post-MD contributions) | \$ 2,543,980 | \$ 94,273 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,449,707 |

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 | \$ 432,671 |
| 2 nd Fiscal Year | 432,671 |
| 3 rd Fiscal Year | 849,381 |
| 4 th Fiscal Year | 645,533 |
| 5 th Fiscal Year | 89,451 |
| Thereafter | 0 |
| Total | \$ 2,449,707 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02073425%
Employer's proportionate share at MD 0.01951972%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,190,449
Employer's proportionate share of system NPL/(A) at MD \$ 2,930,363

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,731,559
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,424,878

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 525,083
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (661)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (25,731)

Employer's Total Pension Expense/(Income) \$ 498,691

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 96,949 | \$ 0 |
| Changes of assumptions | \$ 624,976 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 578,917 | \$ 0 |
| Changes in proportionate share | \$ 49,448 | \$ 65,384 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 93,615 |
| Total (prior to post-MD contributions) | \$ 1,350,290 | \$ 158,999 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,191,291 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 207,719 |
| 2 nd Fiscal Year | 207,719 |
| 3 rd Fiscal Year | 421,783 |
| 4 th Fiscal Year | 313,987 |
| 5 th Fiscal Year | 40,084 |
| Thereafter | 0 |
| Total | \$ 1,191,291 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00143460%
Employer's proportionate share at MD 0.00193311%

Employer's proportionate share of system NPL/(A) at prior MD \$ 82,367
Employer's proportionate share of system NPL/(A) at MD \$ 290,205

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 468,584
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 141,111

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 52,001
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,670
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (202)

Employer's Total Pension Expense/(Income) \$ 60,469

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 9,601 | \$ 0 |
| Changes of assumptions | \$ 61,894 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 57,332 | \$ 0 |
| Changes in proportionate share | \$ 35,094 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,668 | \$ 6,220 |
| Total (prior to post-MD contributions) | \$ 167,589 | \$ 6,220 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 161,369 |

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 | \$ 31,653 |
| 2 nd Fiscal Year | 31,653 |
| 3 rd Fiscal Year | 52,226 |
| 4 th Fiscal Year | 39,543 |
| 5 th Fiscal Year | 6,295 |
| Thereafter | 0 |
| Total | \$ 161,369 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00796715%
Employer's proportionate share at MD 0.00751959%

Employer's proportionate share of system NPL/(A) at prior MD \$ 457,431
Employer's proportionate share of system NPL/(A) at MD **\$ 1,128,865**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,822,741
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 548,906

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 202,278
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,811)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,365)

Employer's Total Pension Expense/(Income) **\$ 183,102**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 37,348 | \$ 0 |
| Changes of assumptions | \$ 240,760 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 223,016 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 38,403 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 8,787 | \$ 34,601 |
| Total (prior to post-MD contributions) | \$ 509,911 | \$ 73,004 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 436,907 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 71,010 |
| 2 nd Fiscal Year | 71,010 |
| 3 rd Fiscal Year | 155,326 |
| 4 th Fiscal Year | 122,479 |
| 5 th Fiscal Year | 17,081 |
| Thereafter | 0 |
| Total | \$ 436,907 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00468464%
Employer's proportionate share at MD 0.00525087%

Employer's proportionate share of system NPL/(A) at prior MD \$ 268,967
Employer's proportionate share of system NPL/(A) at MD **\$ 788,278**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,272,805
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 383,297

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 141,249
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,290
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,678

Employer's Total Pension Expense/(Income) **\$ 163,217**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 26,080 | \$ 0 |
| Changes of assumptions | \$ 168,121 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 155,731 | \$ 0 |
| Changes in proportionate share | \$ 51,564 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 28,778 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 430,274 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 430,274 |

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 | \$ 84,945 |
| 2 nd Fiscal Year | 84,945 |
| 3 rd Fiscal Year | 140,618 |
| 4 th Fiscal Year | 104,047 |
| 5 th Fiscal Year | 15,719 |
| Thereafter | 0 |
| Total | \$ 430,274 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00830268%
Employer's proportionate share at MD 0.00838791%

Employer's proportionate share of system NPL/(A) at prior MD \$ 476,695
Employer's proportionate share of system NPL/(A) at MD \$ 1,259,220

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,033,221
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 612,291

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 225,636
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (239)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,446)

Employer's Total Pension Expense/(Income) \$ 212,951

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 41,661 | \$ 0 |
| Changes of assumptions | \$ 268,561 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 248,769 | \$ 0 |
| Changes in proportionate share | \$ 4,588 | \$ 4,440 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 43,580 |
| Total (prior to post-MD contributions) | \$ 563,579 | \$ 48,020 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 515,559 |

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 | \$ 87,916 |
| 2 nd Fiscal Year | 87,916 |
| 3 rd Fiscal Year | 180,794 |
| 4 th Fiscal Year | 139,564 |
| 5 th Fiscal Year | 19,369 |
| Thereafter | 0 |
| Total | \$ 515,559 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00961897%
Employer's proportionate share at MD 0.01015905%

Employer's proportionate share of system NPL/(A) at prior MD \$ 552,269
Employer's proportionate share of system NPL/(A) at MD \$ 1,525,109

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,462,543
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 741,579

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 273,280
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 24
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,128

Employer's Total Pension Expense/(Income) \$ 274,432

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 50,457 | \$ 0 |
| Changes of assumptions | \$ 325,269 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 301,298 | \$ 0 |
| Changes in proportionate share | \$ 29,074 | \$ 22,909 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 25,679 | \$ 13,210 |
| Total (prior to post-MD contributions) | \$ 731,777 | \$ 36,119 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 695,658 |

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 | \$ 122,995 |
| 2 nd Fiscal Year | 122,995 |
| 3 rd Fiscal Year | 235,709 |
| 4 th Fiscal Year | 185,624 |
| 5 th Fiscal Year | 28,335 |
| Thereafter | 0 |
| Total | \$ 695,658 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02312559%
Employer's proportionate share at MD 0.02099759%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,327,747
Employer's proportionate share of system NPL/(A) at MD \$ 3,152,226

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,089,794
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,532,758

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 564,838
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,909)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,451)

Employer's Total Pension Expense/(Income) \$ 545,478

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 104,289 | \$ 0 |
| Changes of assumptions | \$ 672,294 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 622,748 | \$ 0 |
| Changes in proportionate share | \$ 39,891 | \$ 114,559 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 36,703 | \$ 43,680 |
| Total (prior to post-MD contributions) | \$ 1,475,925 | \$ 158,239 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,317,686 |

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 | \$ 232,475 |
| 2 nd Fiscal Year | 232,475 |
| 3 rd Fiscal Year | 462,311 |
| 4 th Fiscal Year | 345,177 |
| 5 th Fiscal Year | 45,247 |
| Thereafter | 0 |
| Total | \$ 1,317,686 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00208999%
Employer's proportionate share at MD 0.00237661%

Employer's proportionate share of system NPL/(A) at prior MD \$ 119,996
Employer's proportionate share of system NPL/(A) at MD \$ 356,784

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 576,088
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 173,485

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 63,931
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,049
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,938)

Employer's Total Pension Expense/(Income) \$ 65,042

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 11,804 | \$ 0 |
| Changes of assumptions | \$ 76,094 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 70,486 | \$ 0 |
| Changes in proportionate share | \$ 16,997 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 10,963 |
| Total (prior to post-MD contributions) | \$ 175,381 | \$ 10,963 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 164,418 |

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 | \$ 29,615 |
| 2 nd Fiscal Year | 29,615 |
| 3 rd Fiscal Year | 55,873 |
| 4 th Fiscal Year | 43,003 |
| 5 th Fiscal Year | 6,311 |
| Thereafter | 0 |
| Total | \$ 164,418 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00296604%
Employer's proportionate share at MD 0.00267184%

Employer's proportionate share of system NPL/(A) at prior MD \$ 170,294
Employer's proportionate share of system NPL/(A) at MD \$ 401,105

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 647,651
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 195,036

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 71,873
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,406)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,474

Employer's Total Pension Expense/(Income) \$ 73,941

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 13,270 | \$ 0 |
| Changes of assumptions | \$ 85,546 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 79,242 | \$ 0 |
| Changes in proportionate share | \$ 7,743 | \$ 15,838 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 16,712 | \$ 3,466 |
| Total (prior to post-MD contributions) | \$ 202,513 | \$ 19,304 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 183,209 |

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 | \$ 34,113 |
| 2 nd Fiscal Year | 34,113 |
| 3 rd Fiscal Year | 62,713 |
| 4 th Fiscal Year | 46,042 |
| 5 th Fiscal Year | 6,228 |
| Thereafter | 0 |
| Total | \$ 183,209 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00551292%
Employer's proportionate share at MD 0.00568081%

Employer's proportionate share of system NPL/(A) at prior MD \$ 316,522
Employer's proportionate share of system NPL/(A) at MD \$ 852,821

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,377,022
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 414,681

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 152,815
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,087
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,323)

Employer's Total Pension Expense/(Income) \$ 150,579

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 28,215 | \$ 0 |
| Changes of assumptions | \$ 181,886 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 168,482 | \$ 0 |
| Changes in proportionate share | \$ 19,188 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 28,045 |
| Total (prior to post-MD contributions) | \$ 397,771 | \$ 28,045 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 369,726 |

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 | \$ 65,897 |
| 2 nd Fiscal Year | 65,897 |
| 3 rd Fiscal Year | 128,169 |
| 4 th Fiscal Year | 96,575 |
| 5 th Fiscal Year | 13,188 |
| Thereafter | 0 |
| Total | \$ 369,726 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00488368%
Employer's proportionate share at MD 0.00504924%

Employer's proportionate share of system NPL/(A) at prior MD \$ 280,395
Employer's proportionate share of system NPL/(A) at MD \$ 758,008

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,223,930
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 368,579

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 135,825
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 910
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,934

Employer's Total Pension Expense/(Income) \$ 138,669

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 25,078 | \$ 0 |
| Changes of assumptions | \$ 161,665 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 149,751 | \$ 0 |
| Changes in proportionate share | \$ 8,913 | \$ 3,955 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 6,934 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 352,341 | \$ 3,955 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 348,386 |

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 | \$ 63,402 |
| 2 nd Fiscal Year | 63,402 |
| 3 rd Fiscal Year | 118,358 |
| 4 th Fiscal Year | 90,128 |
| 5 th Fiscal Year | 13,096 |
| Thereafter | 0 |
| Total | \$ 348,386 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00672538%
Employer's proportionate share at MD 0.00672200%

Employer's proportionate share of system NPL/(A) at prior MD \$ 386,135
Employer's proportionate share of system NPL/(A) at MD \$ 1,009,128

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,629,406
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 490,685

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 180,823
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,739)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,276)

Employer's Total Pension Expense/(Income) \$ 164,808

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 33,386 | \$ 0 |
| Changes of assumptions | \$ 215,223 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 199,361 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 12,753 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 42,412 |
| Total (prior to post-MD contributions) | \$ 447,970 | \$ 55,165 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 392,805 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 64,606 |
| 2 nd Fiscal Year | 64,606 |
| 3 rd Fiscal Year | 139,467 |
| 4 th Fiscal Year | 109,050 |
| 5 th Fiscal Year | 15,078 |
| Thereafter | 0 |
| Total | \$ 392,805 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00253233%
Employer's proportionate share at MD 0.00309074%

Employer's proportionate share of system NPL/(A) at prior MD \$ 145,393
Employer's proportionate share of system NPL/(A) at MD \$ 463,992

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 749,192
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 225,614

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 83,141
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,168
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,477)

Employer's Total Pension Expense/(Income) \$ 88,832

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 15,351 | \$ 0 |
| Changes of assumptions | \$ 98,958 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 91,665 | \$ 0 |
| Changes in proportionate share | \$ 44,266 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 21,053 |
| Total (prior to post-MD contributions) | \$ 250,240 | \$ 21,053 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 229,187 |

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 | \$ 42,760 |
| 2 nd Fiscal Year | 42,760 |
| 3 rd Fiscal Year | 76,587 |
| 4 th Fiscal Year | 58,356 |
| 5 th Fiscal Year | 8,725 |
| Thereafter | 0 |
| Total | \$ 229,187 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00208107%
Employer's proportionate share at MD 0.00214370%

Employer's proportionate share of system NPL/(A) at prior MD \$ 119,484
Employer's proportionate share of system NPL/(A) at MD \$ 321,819

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 519,631
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 156,483

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 57,666
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,143)

Employer's Total Pension Expense/(Income) \$ 54,524

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 10,647 | \$ 0 |
| Changes of assumptions | \$ 68,636 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 63,578 | \$ 0 |
| Changes in proportionate share | \$ 3,372 | \$ 2,664 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 10,344 |
| Total (prior to post-MD contributions) | \$ 146,233 | \$ 13,008 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 133,225 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 22,569 |
| 2 nd Fiscal Year | 22,569 |
| 3 rd Fiscal Year | 46,441 |
| 4 th Fiscal Year | 36,412 |
| 5 th Fiscal Year | 5,236 |
| Thereafter | 0 |
| Total | \$ 133,225 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00585443%
Employer's proportionate share at MD 0.00437586%

Employer's proportionate share of system NPL/(A) at prior MD \$ 336,130
Employer's proportionate share of system NPL/(A) at MD \$ 656,918

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,060,704
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 319,424

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 117,711
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,887)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,133)

Employer's Total Pension Expense/(Income) \$ 99,691

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 21,734 | \$ 0 |
| Changes of assumptions | \$ 140,105 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 129,779 | \$ 0 |
| Changes in proportionate share | \$ 8,924 | \$ 79,598 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 11,253 | \$ 15,678 |
| Total (prior to post-MD contributions) | \$ 311,795 | \$ 95,276 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 216,519 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 34,462 |
| 2 nd Fiscal Year | 34,462 |
| 3 rd Fiscal Year | 82,546 |
| 4 th Fiscal Year | 59,257 |
| 5 th Fiscal Year | 5,792 |
| Thereafter | 0 |
| Total | \$ 216,519 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00508044%
Employer's proportionate share at MD 0.00944806%

Employer's proportionate share of system NPL/(A) at prior MD \$ 291,691
Employer's proportionate share of system NPL/(A) at MD **\$ 1,418,373**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,290,200
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 689,679

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 254,154
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 39,609
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,027)

Employer's Total Pension Expense/(Income) **\$ 281,736**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 46,926 | \$ 0 |
| Changes of assumptions | \$ 302,505 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 280,211 | \$ 0 |
| Changes in proportionate share | \$ 235,127 | \$ 51,246 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,066 | \$ 42,914 |
| Total (prior to post-MD contributions) | \$ 865,835 | \$ 94,160 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 771,675 |

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 | \$ 140,898 |
| 2 nd Fiscal Year | 140,898 |
| 3 rd Fiscal Year | 246,596 |
| 4 th Fiscal Year | 205,990 |
| 5 th Fiscal Year | 37,293 |
| Thereafter | 0 |
| Total | \$ 771,675 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00466380%
Employer's proportionate share at MD 0.00387868%

Employer's proportionate share of system NPL/(A) at prior MD \$ 267,770
Employer's proportionate share of system NPL/(A) at MD \$ 582,280

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 940,188
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 283,131

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 104,337
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,776)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,943)

Employer's Total Pension Expense/(Income) \$ 90,618

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 19,264 | \$ 0 |
| Changes of assumptions | \$ 124,186 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 115,034 | \$ 0 |
| Changes in proportionate share | \$ 3,579 | \$ 42,266 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 18,547 |
| Total (prior to post-MD contributions) | \$ 262,063 | \$ 60,813 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 201,250 |

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 | \$ 32,800 |
| 2 nd Fiscal Year | 32,800 |
| 3 rd Fiscal Year | 75,379 |
| 4 th Fiscal Year | 54,553 |
| 5 th Fiscal Year | 5,719 |
| Thereafter | 0 |
| Total | \$ 201,250 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00657843%
Employer's proportionate share at MD 0.00803325%

Employer's proportionate share of system NPL/(A) at prior MD \$ 377,698
Employer's proportionate share of system NPL/(A) at MD \$ 1,205,977

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,947,251
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 586,402

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 216,096
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 9,666
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (228)

Employer's Total Pension Expense/(Income) \$ 225,534

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 39,899 | \$ 0 |
| Changes of assumptions | \$ 257,206 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 238,251 | \$ 0 |
| Changes in proportionate share | \$ 78,319 | \$ 29,063 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 11,977 | \$ 8,942 |
| Total (prior to post-MD contributions) | \$ 625,652 | \$ 38,005 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 587,647 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 105,785 |
| 2 nd Fiscal Year | 105,785 |
| 3 rd Fiscal Year | 195,000 |
| 4 th Fiscal Year | 155,872 |
| 5 th Fiscal Year | 25,203 |
| Thereafter | 0 |
| Total | \$ 587,647 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05837832%
Employer's proportionate share at MD 0.05321733%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,351,769
Employer's proportionate share of system NPL/(A) at MD \$ 7,989,157

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,899,825
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,884,698

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,431,554
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (47,656)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (89,226)

Employer's Total Pension Expense/(Income) \$ 1,294,672

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 264,316 | \$ 0 |
| Changes of assumptions | \$ 1,703,895 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,578,322 | \$ 0 |
| Changes in proportionate share | \$ 57,657 | \$ 277,838 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 331,331 |
| Total (prior to post-MD contributions) | \$ 3,604,190 | \$ 609,169 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,995,021 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 501,382 |
| 2 nd Fiscal Year | 501,382 |
| 3 rd Fiscal Year | 1,087,428 |
| 4 th Fiscal Year | 807,854 |
| 5 th Fiscal Year | 96,975 |
| Thereafter | 0 |
| Total | \$ 2,995,021 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03518114%
Employer's proportionate share at MD 0.03340720%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,019,912
Employer's proportionate share of system NPL/(A) at MD \$ 5,015,196

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,097,870
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,438,621

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 898,659
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,694)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,152)

Employer's Total Pension Expense/(Income) \$ 887,813

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 165,925 | \$ 0 |
| Changes of assumptions | \$ 1,069,621 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 990,792 | \$ 0 |
| Changes in proportionate share | \$ 62,950 | \$ 95,499 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 39,117 | \$ 54,924 |
| Total (prior to post-MD contributions) | \$ 2,328,405 | \$ 150,423 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,177,982 |

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 | \$ 389,825 |
| 2 nd Fiscal Year | 389,825 |
| 3 rd Fiscal Year | 755,281 |
| 4 th Fiscal Year | 566,361 |
| 5 th Fiscal Year | 76,691 |
| Thereafter | 0 |
| Total | \$ 2,177,982 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.12604368% |
| Employer's proportionate share at MD | 0.11160605% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 7,236,749 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 16,754,659 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 27,053,189 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 8,146,891 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 3,002,220 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ (133,694) |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ (73,678) |
| Employer's Total Pension Expense/(Income) | \$ 2,794,848 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 554,317 | \$ 0 |
| Changes of assumptions | \$ 3,573,366 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 3,310,018 | \$ 0 |
| Changes in proportionate share | \$ 160,003 | \$ 777,240 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 107,944 | \$ 320,809 |
| Total (prior to post-MD contributions) | \$ 7,705,648 | \$ 1,098,049 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 6,607,599 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 1,131,179 |
| 2 nd Fiscal Year | 1,131,179 |
| 3 rd Fiscal Year | 2,359,069 |
| 4 th Fiscal Year | 1,763,514 |
| 5 th Fiscal Year | 222,657 |
| Thereafter | 0 |
| Total | \$ 6,607,599 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00303165%
Employer's proportionate share at MD 0.00317900%

Employer's proportionate share of system NPL/(A) at prior MD \$ 174,061
Employer's proportionate share of system NPL/(A) at MD **\$ 477,242**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 770,586
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 232,057

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 85,516
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 582
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,289)

Employer's Total Pension Expense/(Income) **\$ 81,809**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 15,789 | \$ 0 |
| Changes of assumptions | \$ 101,784 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 94,283 | \$ 0 |
| Changes in proportionate share | \$ 7,932 | \$ 4,293 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 14,620 |
| Total (prior to post-MD contributions) | \$ 219,788 | \$ 18,913 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 200,875 |

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 | \$ 34,420 |
| 2 nd Fiscal Year | 34,420 |
| 3 rd Fiscal Year | 69,714 |
| 4 th Fiscal Year | 54,466 |
| 5 th Fiscal Year | 7,855 |
| Thereafter | 0 |
| Total | \$ 200,875 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 40

Employer's Total Pension Expense/(Income) \$ 40

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 135 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 135 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 135 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 40 |
| 2 nd Fiscal Year | 40 |
| 3 rd Fiscal Year | 40 |
| 4 th Fiscal Year | 15 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 135 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00760048%
Employer's proportionate share at MD 0.00594577%

Employer's proportionate share of system NPL/(A) at prior MD \$ 436,379
Employer's proportionate share of system NPL/(A) at MD \$ 892,598

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,441,248
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 434,023

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 159,942
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,392)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (39,167)

Employer's Total Pension Expense/(Income) \$ 100,383

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 29,531 | \$ 0 |
| Changes of assumptions | \$ 190,370 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 176,340 | \$ 0 |
| Changes in proportionate share | \$ 1,104 | \$ 89,081 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 133,121 |
| Total (prior to post-MD contributions) | \$ 397,345 | \$ 222,202 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 175,143 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 11,752 |
| 2 nd Fiscal Year | 11,752 |
| 3 rd Fiscal Year | 81,723 |
| 4 th Fiscal Year | 65,073 |
| 5 th Fiscal Year | 4,842 |
| Thereafter | 0 |
| Total | \$ 175,143 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00283931%
Employer's proportionate share at MD 0.00324908%

Employer's proportionate share of system NPL/(A) at prior MD \$ 163,018
Employer's proportionate share of system NPL/(A) at MD \$ 487,762

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 787,574
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 237,173

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 87,401
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,429
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,056)

Employer's Total Pension Expense/(Income) \$ 96,774

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 16,137 | \$ 0 |
| Changes of assumptions | \$ 104,028 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 96,361 | \$ 0 |
| Changes in proportionate share | \$ 46,874 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 5,141 | \$ 19,770 |
| Total (prior to post-MD contributions) | \$ 268,541 | \$ 19,770 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 248,771 |

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 | \$ 48,341 |
| 2 nd Fiscal Year | 48,341 |
| 3 rd Fiscal Year | 83,075 |
| 4 th Fiscal Year | 60,516 |
| 5 th Fiscal Year | 8,498 |
| Thereafter | 0 |
| Total | \$ 248,771 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00647929%
Employer's proportionate share at MD 0.00681392%

Employer's proportionate share of system NPL/(A) at prior MD \$ 372,006
Employer's proportionate share of system NPL/(A) at MD \$ 1,022,928

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,651,687
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 497,395

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 183,296
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,590
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,699)

Employer's Total Pension Expense/(Income) \$ 184,187

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 33,843 | \$ 0 |
| Changes of assumptions | \$ 218,166 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 202,088 | \$ 0 |
| Changes in proportionate share | \$ 18,015 | \$ 5,439 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 5,860 | \$ 9,186 |
| Total (prior to post-MD contributions) | \$ 477,972 | \$ 14,625 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 463,347 |

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 | \$ 82,614 |
| 2 nd Fiscal Year | 82,614 |
| 3 rd Fiscal Year | 157,736 |
| 4 th Fiscal Year | 122,271 |
| 5 th Fiscal Year | 18,112 |
| Thereafter | 0 |
| Total | \$ 463,347 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00007140%
Employer's proportionate share at MD 0.00056012%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,099
Employer's proportionate share of system NPL/(A) at MD **\$ 84,087**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 135,772
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 40,887

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,067
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,247
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 787

Employer's Total Pension Expense/(Income) **\$ 22,101**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,782 | \$ 0 |
| Changes of assumptions | \$ 17,934 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 16,612 | \$ 0 |
| Changes in proportionate share | \$ 26,744 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,828 | \$ 2,010 |
| Total (prior to post-MD contributions) | \$ 67,900 | \$ 2,010 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 65,890 |

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 | \$ 13,752 |
| 2 nd Fiscal Year | 13,752 |
| 3 rd Fiscal Year | 19,658 |
| 4 th Fiscal Year | 15,685 |
| 5 th Fiscal Year | 3,044 |
| Thereafter | 0 |
| Total | \$ 65,890 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00129531%
Employer's proportionate share at MD 0.00115198%

Employer's proportionate share of system NPL/(A) at prior MD \$ 74,370
Employer's proportionate share of system NPL/(A) at MD \$ 172,939

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 279,239
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 84,091

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 30,988
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,094)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,158)

Employer's Total Pension Expense/(Income) \$ 24,736

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 5,722 | \$ 0 |
| Changes of assumptions | \$ 36,884 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 34,165 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 15,537 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,762 | \$ 7,563 |
| Total (prior to post-MD contributions) | \$ 78,533 | \$ 23,100 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 55,433 |

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 | \$ 7,564 |
| 2 nd Fiscal Year | 7,564 |
| 3 rd Fiscal Year | 20,745 |
| 4 th Fiscal Year | 17,197 |
| 5 th Fiscal Year | 2,362 |
| Thereafter | 0 |
| Total | \$ 55,433 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00095118%
Employer's proportionate share at MD 0.00081746%

Employer's proportionate share of system NPL/(A) at prior MD \$ 54,612
Employer's proportionate share of system NPL/(A) at MD \$ 122,720

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 198,151
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 59,672

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,990
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,846)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,587)

Employer's Total Pension Expense/(Income) \$ 17,557

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 4,060 | \$ 0 |
| Changes of assumptions | \$ 26,173 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 24,244 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 7,781 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 8,468 |
| Total (prior to post-MD contributions) | \$ 54,477 | \$ 16,249 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 38,228 |

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 | \$ 5,371 |
| 2 nd Fiscal Year | 5,371 |
| 3 rd Fiscal Year | 14,690 |
| 4 th Fiscal Year | 11,468 |
| 5 th Fiscal Year | 1,328 |
| Thereafter | 0 |
| Total | \$ 38,228 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00850322%
Employer's proportionate share at MD 0.01115636%

Employer's proportionate share of system NPL/(A) at prior MD \$ 488,209
Employer's proportionate share of system NPL/(A) at MD \$ 1,674,829

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,704,290
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 814,379

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 300,108
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 35,281
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (22,319)

Employer's Total Pension Expense/(Income) \$ 313,070

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 55,411 | \$ 0 |
| Changes of assumptions | \$ 357,201 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 330,876 | \$ 0 |
| Changes in proportionate share | \$ 149,854 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 83,250 |
| Total (prior to post-MD contributions) | \$ 893,342 | \$ 83,250 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 810,092 |

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 | \$ 146,766 |
| 2 nd Fiscal Year | 146,766 |
| 3 rd Fiscal Year | 270,207 |
| 4 th Fiscal Year | 212,883 |
| 5 th Fiscal Year | 33,470 |
| Thereafter | 0 |
| Total | \$ 810,092 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00697261%
Employer's proportionate share at MD 0.00509155%

Employer's proportionate share of system NPL/(A) at prior MD \$ 400,330
Employer's proportionate share of system NPL/(A) at MD \$ 764,360

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,234,186
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 371,667

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 136,963
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,711)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,425

Employer's Total Pension Expense/(Income) \$ 129,677

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 25,288 | \$ 0 |
| Changes of assumptions | \$ 163,020 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 151,005 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 101,815 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 56,602 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 395,915 | \$ 101,815 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 294,100 |

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 | \$ 53,780 |
| 2 nd Fiscal Year | 53,780 |
| 3 rd Fiscal Year | 106,898 |
| 4 th Fiscal Year | 72,463 |
| 5 th Fiscal Year | 7,180 |
| Thereafter | 0 |
| Total | \$ 294,100 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01040123%
Employer's proportionate share at MD 0.00795005%

Employer's proportionate share of system NPL/(A) at prior MD \$ 597,183
Employer's proportionate share of system NPL/(A) at MD \$ 1,193,487

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,927,084
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 580,329

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 213,858
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (32,092)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,989

Employer's Total Pension Expense/(Income) \$ 189,755

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 39,486 | \$ 0 |
| Changes of assumptions | \$ 254,542 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 235,783 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 136,733 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 38,854 | \$ 5,288 |
| Total (prior to post-MD contributions) | \$ 568,665 | \$ 142,021 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 426,644 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 71,246 |
| 2 nd Fiscal Year | 71,246 |
| 3 rd Fiscal Year | 157,663 |
| 4 th Fiscal Year | 114,031 |
| 5 th Fiscal Year | 12,458 |
| Thereafter | 0 |
| Total | \$ 426,644 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00269201%
Employer's proportionate share at MD 0.00347679%

Employer's proportionate share of system NPL/(A) at prior MD \$ 154,561
Employer's proportionate share of system NPL/(A) at MD \$ 521,947

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 842,770
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 253,795

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 93,526
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 14,758
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,791)

Employer's Total Pension Expense/(Income) \$ 102,493

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 17,268 | \$ 0 |
| Changes of assumptions | \$ 111,319 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 103,115 | \$ 0 |
| Changes in proportionate share | \$ 59,019 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 21,880 |
| Total (prior to post-MD contributions) | \$ 290,721 | \$ 21,880 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 268,841 |

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 | \$ 50,666 |
| 2 nd Fiscal Year | 50,666 |
| 3 rd Fiscal Year | 88,800 |
| 4 th Fiscal Year | 68,179 |
| 5 th Fiscal Year | 10,530 |
| Thereafter | 0 |
| Total | \$ 268,841 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00053188%
Employer's proportionate share at MD 0.00024706%

Employer's proportionate share of system NPL/(A) at prior MD \$ 30,538
Employer's proportionate share of system NPL/(A) at MD \$ 37,089

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 59,887
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 18,035

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,646
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,240)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (762)

Employer's Total Pension Expense/(Income) \$ 2,644

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,227 | \$ 0 |
| Changes of assumptions | \$ 7,910 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 7,327 | \$ 0 |
| Changes in proportionate share | \$ 1,109 | \$ 15,333 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 500 | \$ 3,651 |
| Total (prior to post-MD contributions) | \$ 18,073 | \$ 18,984 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ (911) |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ (1,039) |
| 2 nd Fiscal Year | (1,039) |
| 3 rd Fiscal Year | 1,587 |
| 4 th Fiscal Year | 189 |
| 5 th Fiscal Year | (608) |
| Thereafter | 0 |
| Total | \$ -911 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00042319%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 63,531**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 102,581
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 30,892

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,384
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,194
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,091)

Employer's Total Pension Expense/(Income) **\$ 11,487**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,102 | \$ 0 |
| Changes of assumptions | \$ 13,550 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 12,551 | \$ 0 |
| Changes in proportionate share | \$ 22,782 | \$ 10,555 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 6,767 |
| Total (prior to post-MD contributions) | \$ 50,985 | \$ 17,322 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 33,663 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 5,179 |
| 2 nd Fiscal Year | 5,179 |
| 3 rd Fiscal Year | 10,328 |
| 4 th Fiscal Year | 10,602 |
| 5 th Fiscal Year | 2,375 |
| Thereafter | 0 |
| Total | \$ 33,663 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer's proportionate share at prior MD 0.00122143%
Employer's proportionate share at MD 0.00163996%

Employer's proportionate share of system NPL/(A) at prior MD \$ 70,128
Employer's proportionate share of system NPL/(A) at MD \$ 246,196

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 397,525
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 119,712

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 44,115
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,287
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (297)

Employer's Total Pension Expense/(Income) \$ 46,105

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 8,145 | \$ 0 |
| Changes of assumptions | \$ 52,508 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 48,638 | \$ 0 |
| Changes in proportionate share | \$ 22,531 | \$ 10,039 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,794 | \$ 2,715 |
| Total (prior to post-MD contributions) | \$ 134,616 | \$ 12,754 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 121,862 |

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 | \$ 21,659 |
| 2 nd Fiscal Year | 21,659 |
| 3 rd Fiscal Year | 40,008 |
| 4 th Fiscal Year | 32,923 |
| 5 th Fiscal Year | 5,613 |
| Thereafter | 0 |
| Total | \$ 121,862 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 338

Employer's Total Pension Expense/(Income) \$ 338

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 898 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 898 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 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 | \$ 338 |
| 2 nd Fiscal Year | 338 |
| 3 rd Fiscal Year | 205 |
| 4 th Fiscal Year | 12 |
| 5 th Fiscal Year | 5 |
| Thereafter | 0 |
| Total | \$ 898 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00187328%
Employer's proportionate share at MD 0.00184728%

Employer's proportionate share of system NPL/(A) at prior MD \$ 107,554
Employer's proportionate share of system NPL/(A) at MD **\$ 277,320**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 447,779
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 134,846

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 49,692
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 176
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,831)

Employer's Total Pension Expense/(Income) **\$ 47,037**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 9,175 | \$ 0 |
| Changes of assumptions | \$ 59,146 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 54,787 | \$ 0 |
| Changes in proportionate share | \$ 1,707 | \$ 1,400 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 9,150 |
| Total (prior to post-MD contributions) | \$ 124,815 | \$ 10,550 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 114,265 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 19,500 |
| 2 nd Fiscal Year | 19,500 |
| 3 rd Fiscal Year | 40,103 |
| 4 th Fiscal Year | 30,911 |
| 5 th Fiscal Year | 4,250 |
| Thereafter | 0 |
| Total | \$ 114,265 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00270964%
Employer's proportionate share at MD 0.00329581%

Employer's proportionate share of system NPL/(A) at prior MD \$ 155,573
Employer's proportionate share of system NPL/(A) at MD \$ 494,778

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 798,901
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 240,584

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 88,658
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,467
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,753)

Employer's Total Pension Expense/(Income) \$ 88,372

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 16,369 | \$ 0 |
| Changes of assumptions | \$ 105,524 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 97,747 | \$ 0 |
| Changes in proportionate share | \$ 31,556 | \$ 16,566 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 998 | \$ 11,544 |
| Total (prior to post-MD contributions) | \$ 252,194 | \$ 28,110 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 224,084 |

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 | \$ 39,242 |
| 2 nd Fiscal Year | 39,242 |
| 3 rd Fiscal Year | 75,647 |
| 4 th Fiscal Year | 60,439 |
| 5 th Fiscal Year | 9,514 |
| Thereafter | 0 |
| Total | \$ 224,084 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00342794%
Employer's proportionate share at MD 0.00287451%

Employer's proportionate share of system NPL/(A) at prior MD \$ 196,814
Employer's proportionate share of system NPL/(A) at MD \$ 431,531

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 696,778
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 209,830

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 77,325
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,515)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,650)

Employer's Total Pension Expense/(Income) \$ 68,160

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 14,277 | \$ 0 |
| Changes of assumptions | \$ 92,035 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 85,252 | \$ 0 |
| Changes in proportionate share | \$ 1,408 | \$ 29,794 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 6,573 | \$ 13,166 |
| Total (prior to post-MD contributions) | \$ 199,545 | \$ 42,960 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 156,585 |

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 | \$ 25,311 |
| 2 nd Fiscal Year | 25,311 |
| 3 rd Fiscal Year | 57,264 |
| 4 th Fiscal Year | 43,384 |
| 5 th Fiscal Year | 5,316 |
| Thereafter | 0 |
| Total | \$ 156,585 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00286248%
Employer's proportionate share at MD 0.00202731%

Employer's proportionate share of system NPL/(A) at prior MD \$ 164,348
Employer's proportionate share of system NPL/(A) at MD **\$ 304,346**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 491,418
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 147,987

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 54,535
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,390)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,925

Employer's Total Pension Expense/(Income) **\$ 47,070**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 10,069 | \$ 0 |
| Changes of assumptions | \$ 64,910 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 60,126 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 51,538 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 18,832 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 153,937 | \$ 51,538 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 102,399 |

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 | \$ 16,850 |
| 2 nd Fiscal Year | 16,850 |
| 3 rd Fiscal Year | 38,536 |
| 4 th Fiscal Year | 27,392 |
| 5 th Fiscal Year | 2,772 |
| Thereafter | 0 |
| Total | \$ 102,399 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00135913%
Employer's proportionate share at MD 0.00118566%

Employer's proportionate share of system NPL/(A) at prior MD \$ 78,034
Employer's proportionate share of system NPL/(A) at MD \$ 177,995

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 287,403
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 86,549

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 31,894
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,551)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (263)

Employer's Total Pension Expense/(Income) \$ 29,080

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 5,889 | \$ 0 |
| Changes of assumptions | \$ 37,962 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 35,164 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 10,627 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 4,246 | \$ 3,965 |
| Total (prior to post-MD contributions) | \$ 83,261 | \$ 14,592 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 68,669 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 11,406 |
| 2 nd Fiscal Year | 11,406 |
| 3 rd Fiscal Year | 24,513 |
| 4 th Fiscal Year | 18,839 |
| 5 th Fiscal Year | 2,504 |
| Thereafter | 0 |
| Total | \$ 68,669 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03038888%
Employer's proportionate share at MD 0.02981855%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,744,766
Employer's proportionate share of system NPL/(A) at MD \$ 4,476,457

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,227,985
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,176,660

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 802,124
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 377
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,693)

Employer's Total Pension Expense/(Income) \$ 800,808

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 148,101 | \$ 0 |
| Changes of assumptions | \$ 954,721 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 884,360 | \$ 0 |
| Changes in proportionate share | \$ 25,556 | \$ 30,703 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 18,689 | \$ 29,157 |
| Total (prior to post-MD contributions) | \$ 2,031,427 | \$ 59,860 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,971,567 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 356,314 |
| 2 nd Fiscal Year | 356,314 |
| 3 rd Fiscal Year | 679,802 |
| 4 th Fiscal Year | 509,178 |
| 5 th Fiscal Year | 69,959 |
| Thereafter | 0 |
| Total | \$ 1,971,567 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00435108%
Employer's proportionate share at MD 0.00466158%

Employer's proportionate share of system NPL/(A) at prior MD \$ 249,816
Employer's proportionate share of system NPL/(A) at MD \$ 699,811

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,129,962
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 340,281

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 125,397
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,062)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,696)

Employer's Total Pension Expense/(Income) \$ 121,639

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 23,153 | \$ 0 |
| Changes of assumptions | \$ 149,253 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 138,253 | \$ 0 |
| Changes in proportionate share | \$ 16,716 | \$ 20,229 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 11,281 | \$ 12,342 |
| Total (prior to post-MD contributions) | \$ 338,656 | \$ 32,571 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 306,085 |

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 | \$ 52,151 |
| 2 nd Fiscal Year | 52,151 |
| 3 rd Fiscal Year | 104,294 |
| 4 th Fiscal Year | 84,282 |
| 5 th Fiscal Year | 13,207 |
| Thereafter | 0 |
| Total | \$ 306,085 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00022993%
Employer's proportionate share at MD 0.00031744%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,201
Employer's proportionate share of system NPL/(A) at MD \$ 47,655

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 76,947
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 23,172

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,539
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,145
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,120)

Employer's Total Pension Expense/(Income) \$ 8,564

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,577 | \$ 0 |
| Changes of assumptions | \$ 10,164 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 9,415 | \$ 0 |
| Changes in proportionate share | \$ 4,882 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 3,929 |
| Total (prior to post-MD contributions) | \$ 26,038 | \$ 3,929 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 22,109 |

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 | \$ 3,832 |
| 2 nd Fiscal Year | 3,832 |
| 3 rd Fiscal Year | 7,423 |
| 4 th Fiscal Year | 6,042 |
| 5 th Fiscal Year | 978 |
| Thereafter | 0 |
| Total | \$ 22,109 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00538263%
Employer's proportionate share at MD 0.00540893%

Employer's proportionate share of system NPL/(A) at prior MD \$ 309,042
Employer's proportionate share of system NPL/(A) at MD \$ 812,006

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,311,119
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 394,835

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 145,501
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 518
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,841)

Employer's Total Pension Expense/(Income) \$ 142,178

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 26,865 | \$ 0 |
| Changes of assumptions | \$ 173,181 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 160,418 | \$ 0 |
| Changes in proportionate share | \$ 2,058 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 12,662 |
| Total (prior to post-MD contributions) | \$ 362,522 | \$ 12,662 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 349,860 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 61,549 |
| 2 nd Fiscal Year | 61,549 |
| 3 rd Fiscal Year | 120,898 |
| 4 th Fiscal Year | 92,712 |
| 5 th Fiscal Year | 13,152 |
| Thereafter | 0 |
| Total | \$ 349,860 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02869354%
Employer's proportionate share at MD 0.03134115%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,647,429
Employer's proportionate share of system NPL/(A) at MD \$ 4,705,034

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,597,062
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,287,805

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 843,082
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 40,636
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,403)

Employer's Total Pension Expense/(Income) \$ 881,315

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 155,663 | \$ 0 |
| Changes of assumptions | \$ 1,003,471 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 929,517 | \$ 0 |
| Changes in proportionate share | \$ 167,997 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 15,107 | \$ 17,007 |
| Total (prior to post-MD contributions) | \$ 2,271,755 | \$ 17,007 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,254,748 |

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 | \$ 414,124 |
| 2 nd Fiscal Year | 414,124 |
| 3 rd Fiscal Year | 758,382 |
| 4 th Fiscal Year | 581,479 |
| 5 th Fiscal Year | 86,639 |
| Thereafter | 0 |
| Total | \$ 2,254,748 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00896029%
Employer's proportionate share at MD 0.00647747%

Employer's proportionate share of system NPL/(A) at prior MD \$ 514,452
Employer's proportionate share of system NPL/(A) at MD \$ 972,419

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,570,132
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 472,835

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 174,245
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (33,388)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,239)

Employer's Total Pension Expense/(Income) \$ 136,618

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 32,172 | \$ 0 |
| Changes of assumptions | \$ 207,394 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 192,109 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 141,492 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 13,641 | \$ 24,892 |
| Total (prior to post-MD contributions) | \$ 445,316 | \$ 166,384 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 278,932 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 40,061 |
| 2 nd Fiscal Year | 40,061 |
| 3 rd Fiscal Year | 111,040 |
| 4 th Fiscal Year | 80,509 |
| 5 th Fiscal Year | 7,261 |
| Thereafter | 0 |
| Total | \$ 278,932 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00045989%
Employer's proportionate share at MD 0.00080591%

Employer's proportionate share of system NPL/(A) at prior MD \$ 26,404
Employer's proportionate share of system NPL/(A) at MD \$ 120,986

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 195,352
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 58,829

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,679
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,482
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,241)

Employer's Total Pension Expense/(Income) \$ 21,920

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 4,003 | \$ 0 |
| Changes of assumptions | \$ 25,803 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 23,902 | \$ 0 |
| Changes in proportionate share | \$ 18,628 | \$ 9,689 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 851 | \$ 5,027 |
| Total (prior to post-MD contributions) | \$ 73,187 | \$ 14,716 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 58,471 |

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 | \$ 9,907 |
| 2 nd Fiscal Year | 9,907 |
| 3 rd Fiscal Year | 19,043 |
| 4 th Fiscal Year | 16,571 |
| 5 th Fiscal Year | 3,043 |
| Thereafter | 0 |
| Total | \$ 58,471 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00135802%
Employer's proportionate share at MD 0.00080933%

Employer's proportionate share of system NPL/(A) at prior MD \$ 77,970
Employer's proportionate share of system NPL/(A) at MD \$ 121,499

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 196,181
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 59,079

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,771
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,022)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,060)

Employer's Total Pension Expense/(Income) \$ 12,689

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 4,020 | \$ 0 |
| Changes of assumptions | \$ 25,913 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 24,003 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 30,057 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 355 | \$ 7,194 |
| Total (prior to post-MD contributions) | \$ 54,291 | \$ 37,251 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 17,040 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 625 |
| 2 nd Fiscal Year | 625 |
| 3 rd Fiscal Year | 9,518 |
| 4 th Fiscal Year | 6,355 |
| 5 th Fiscal Year | (83) |
| Thereafter | 0 |
| Total | \$ 17,040 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00814524%
Employer's proportionate share at MD 0.00590476%

Employer's proportionate share of system NPL/(A) at prior MD \$ 467,656
Employer's proportionate share of system NPL/(A) at MD \$ 886,442

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,431,308
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 431,029

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 158,839
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,531)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,469)

Employer's Total Pension Expense/(Income) \$ 128,839

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 29,327 | \$ 0 |
| Changes of assumptions | \$ 189,057 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 175,124 | \$ 0 |
| Changes in proportionate share | \$ 15,362 | \$ 120,614 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 5,717 | \$ 25,513 |
| Total (prior to post-MD contributions) | \$ 414,587 | \$ 146,127 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 268,460 |

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 | \$ 40,819 |
| 2 nd Fiscal Year | 40,819 |
| 3 rd Fiscal Year | 105,886 |
| 4 th Fiscal Year | 74,702 |
| 5 th Fiscal Year | 6,234 |
| Thereafter | 0 |
| Total | \$ 268,460 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00102596%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 154,020**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 248,692
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 74,892

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 27,598
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,801
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (929)

Employer's Total Pension Expense/(Income) **\$ 31,470**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 5,096 | \$ 0 |
| Changes of assumptions | \$ 32,849 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 30,428 | \$ 0 |
| Changes in proportionate share | \$ 55,232 | \$ 27,348 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 7,189 | \$ 11,130 |
| Total (prior to post-MD contributions) | \$ 130,794 | \$ 38,478 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 92,316 |

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 | \$ 16,177 |
| 2 nd Fiscal Year | 16,177 |
| 3 rd Fiscal Year | 27,853 |
| 4 th Fiscal Year | 26,347 |
| 5 th Fiscal Year | 5,761 |
| Thereafter | 0 |
| Total | \$ 92,316 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03743192%
Employer's proportionate share at MD 0.03495655%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,149,139
Employer's proportionate share of system NPL/(A) at MD \$ 5,247,790

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,473,431
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,551,718

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 940,337
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (25,721)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,152)

Employer's Total Pension Expense/(Income) \$ 902,464

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 173,620 | \$ 0 |
| Changes of assumptions | \$ 1,119,227 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,036,743 | \$ 0 |
| Changes in proportionate share | \$ 17,916 | \$ 133,259 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 20,517 | \$ 56,615 |
| Total (prior to post-MD contributions) | \$ 2,368,023 | \$ 189,874 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,178,149 |

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 | \$ 381,380 |
| 2 nd Fiscal Year | 381,380 |
| 3 rd Fiscal Year | 764,078 |
| 4 th Fiscal Year | 574,810 |
| 5 th Fiscal Year | 76,502 |
| Thereafter | 0 |
| Total | \$ 2,178,149 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00098034%
Employer's proportionate share at MD 0.00152060%

Employer's proportionate share of system NPL/(A) at prior MD \$ 56,286
Employer's proportionate share of system NPL/(A) at MD **\$ 228,277**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 368,592
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 110,999

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 40,904
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,907
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,609)

Employer's Total Pension Expense/(Income) **\$ 44,202**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 7,552 | \$ 0 |
| Changes of assumptions | \$ 48,686 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 45,098 | \$ 0 |
| Changes in proportionate share | \$ 29,084 | \$ 2,915 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 11,085 |
| Total (prior to post-MD contributions) | \$ 130,420 | \$ 14,000 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 116,420 |

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 | \$ 21,535 |
| 2 nd Fiscal Year | 21,535 |
| 3 rd Fiscal Year | 38,190 |
| 4 th Fiscal Year | 30,217 |
| 5 th Fiscal Year | 4,943 |
| Thereafter | 0 |
| Total | \$ 116,420 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01780536%
Employer's proportionate share at MD 0.01748515%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,022,288
Employer's proportionate share of system NPL/(A) at MD \$ 2,624,927

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,238,382
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,276,361

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 470,353
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (424)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (39,382)

Employer's Total Pension Expense/(Income) \$ 430,547

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 86,844 | \$ 0 |
| Changes of assumptions | \$ 559,834 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 518,575 | \$ 0 |
| Changes in proportionate share | \$ 12,189 | \$ 17,239 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 134,784 |
| Total (prior to post-MD contributions) | \$ 1,177,442 | \$ 152,023 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,025,419 |

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 | \$ 169,903 |
| 2 nd Fiscal Year | 169,903 |
| 3 rd Fiscal Year | 365,234 |
| 4 th Fiscal Year | 282,439 |
| 5 th Fiscal Year | 37,941 |
| Thereafter | 0 |
| Total | \$ 1,025,419 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02885827%
Employer's proportionate share at MD 0.02977186%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,656,886
Employer's proportionate share of system NPL/(A) at MD \$ 4,469,447

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,216,667
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,173,252

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 800,868
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 26,468
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (29,956)

Employer's Total Pension Expense/(Income) \$ 797,380

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 147,869 | \$ 0 |
| Changes of assumptions | \$ 953,226 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 882,975 | \$ 0 |
| Changes in proportionate share | \$ 100,284 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 103,818 |
| Total (prior to post-MD contributions) | \$ 2,084,354 | \$ 103,818 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,980,536 |

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 | \$ 353,582 |
| 2 nd Fiscal Year | 353,582 |
| 3 rd Fiscal Year | 680,614 |
| 4 th Fiscal Year | 519,125 |
| 5 th Fiscal Year | 73,632 |
| Thereafter | 0 |
| Total | \$ 1,980,536 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.30886463%
Employer's proportionate share at MD 0.28938643%

Employer's proportionate share of system NPL/(A) at prior MD \$ 17,733,343
Employer's proportionate share of system NPL/(A) at MD \$ 43,443,622

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 70,146,965
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 21,124,300

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,784,540
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (131,737)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (243,456)

Employer's Total Pension Expense/(Income) \$ 7,409,347

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,437,305 | \$ 0 |
| Changes of assumptions | \$ 9,265,481 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 8,582,637 | \$ 0 |
| Changes in proportionate share | \$ 381,216 | \$ 1,048,596 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 809,496 |
| Total (prior to post-MD contributions) | \$ 19,666,639 | \$ 1,858,092 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 17,808,547 |

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 | \$ 3,095,574 |
| 2 nd Fiscal Year | 3,095,574 |
| 3 rd Fiscal Year | 6,275,211 |
| 4 th Fiscal Year | 4,721,066 |
| 5 th Fiscal Year | 621,121 |
| Thereafter | 0 |
| Total | \$ 17,808,547 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05893592%
Employer's proportionate share at MD 0.06186909%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,383,783
Employer's proportionate share of system NPL/(A) at MD \$ 9,287,987

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,997,002
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,516,249

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,664,288
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 39,570
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (68,936)

Employer's Total Pension Expense/(Income) \$ 1,634,922

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 307,287 | \$ 0 |
| Changes of assumptions | \$ 1,980,904 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,834,917 | \$ 0 |
| Changes in proportionate share | \$ 167,587 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 47,767 | \$ 247,908 |
| Total (prior to post-MD contributions) | \$ 4,338,462 | \$ 247,908 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,090,554 |

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 | \$ 712,663 |
| 2 nd Fiscal Year | 712,663 |
| 3 rd Fiscal Year | 1,401,301 |
| 4 th Fiscal Year | 1,100,263 |
| 5 th Fiscal Year | 163,663 |
| Thereafter | 0 |
| Total | \$ 4,090,554 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01204939%
Employer's proportionate share at MD 0.01200647%

Employer's proportionate share of system NPL/(A) at prior MD \$ 691,811
Employer's proportionate share of system NPL/(A) at MD \$ 1,802,450

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,910,356
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 876,435

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 322,976
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,461
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (26,034)

Employer's Total Pension Expense/(Income) \$ 305,403

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 59,633 | \$ 0 |
| Changes of assumptions | \$ 384,419 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 356,088 | \$ 0 |
| Changes in proportionate share | \$ 30,592 | \$ 2,311 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 90,829 |
| Total (prior to post-MD contributions) | \$ 830,732 | \$ 93,140 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 737,592 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 126,427 |
| 2 nd Fiscal Year | 126,427 |
| 3 rd Fiscal Year | 259,737 |
| 4 th Fiscal Year | 198,309 |
| 5 th Fiscal Year | 26,692 |
| Thereafter | 0 |
| Total | \$ 737,592 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00860796%
Employer's proportionate share at MD 0.00872423%

Employer's proportionate share of system NPL/(A) at prior MD \$ 494,223
Employer's proportionate share of system NPL/(A) at MD \$ 1,309,709

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,114,744
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 636,841

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 234,683
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,255
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,598)

Employer's Total Pension Expense/(Income) \$ 231,340

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 43,331 | \$ 0 |
| Changes of assumptions | \$ 279,330 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 258,744 | \$ 0 |
| Changes in proportionate share | \$ 12,378 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 22,758 |
| Total (prior to post-MD contributions) | \$ 593,783 | \$ 22,758 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 571,025 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 101,291 |
| 2 nd Fiscal Year | 101,291 |
| 3 rd Fiscal Year | 197,194 |
| 4 th Fiscal Year | 150,203 |
| 5 th Fiscal Year | 21,044 |
| Thereafter | 0 |
| Total | \$ 571,025 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01111760%
Employer's proportionate share at MD 0.01109847%

Employer's proportionate share of system NPL/(A) at prior MD \$ 638,313
Employer's proportionate share of system NPL/(A) at MD \$ 1,666,138

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,690,257
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 810,153

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 298,551
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,576)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (24,031)

Employer's Total Pension Expense/(Income) \$ 272,944

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 55,123 | \$ 0 |
| Changes of assumptions | \$ 355,347 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 329,159 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 5,575 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 76,728 |
| Total (prior to post-MD contributions) | \$ 739,629 | \$ 82,303 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 657,326 |

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 | \$ 107,503 |
| 2 nd Fiscal Year | 107,503 |
| 3 rd Fiscal Year | 232,589 |
| 4 th Fiscal Year | 183,846 |
| 5 th Fiscal Year | 25,885 |
| Thereafter | 0 |
| Total | \$ 657,326 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00134591%
Employer's proportionate share at MD 0.00138583%

Employer's proportionate share of system NPL/(A) at prior MD \$ 77,275
Employer's proportionate share of system NPL/(A) at MD \$ 208,045

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 335,924
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 101,161

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 37,279
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (332)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,138

Employer's Total Pension Expense/(Income) \$ 38,085

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 6,883 | \$ 0 |
| Changes of assumptions | \$ 44,371 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 41,101 | \$ 0 |
| Changes in proportionate share | \$ 2,148 | \$ 2,831 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 4,428 | \$ 2,343 |
| Total (prior to post-MD contributions) | \$ 98,931 | \$ 5,174 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 93,757 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 17,427 |
| 2 nd Fiscal Year | 17,427 |
| 3 rd Fiscal Year | 31,932 |
| 4 th Fiscal Year | 23,642 |
| 5 th Fiscal Year | 3,330 |
| Thereafter | 0 |
| Total | \$ 93,757 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00064549%
Employer's proportionate share at MD 0.00194698%

Employer's proportionate share of system NPL/(A) at prior MD \$ 37,061
Employer's proportionate share of system NPL/(A) at MD **\$ 292,287**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 471,946
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 142,123

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 52,374
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,810
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (735)

Employer's Total Pension Expense/(Income) **\$ 63,449**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 9,670 | \$ 0 |
| Changes of assumptions | \$ 62,338 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 57,744 | \$ 0 |
| Changes in proportionate share | \$ 70,065 | \$ 15,243 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 7,277 | \$ 11,843 |
| Total (prior to post-MD contributions) | \$ 207,094 | \$ 27,086 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 180,008 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 34,426 |
| 2 nd Fiscal Year | 34,426 |
| 3 rd Fiscal Year | 55,838 |
| 4 th Fiscal Year | 46,500 |
| 5 th Fiscal Year | 8,818 |
| Thereafter | 0 |
| Total | \$ 180,008 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01061507%
Employer's proportionate share at MD 0.00965686%

Employer's proportionate share of system NPL/(A) at prior MD \$ 609,460
Employer's proportionate share of system NPL/(A) at MD **\$ 1,449,719**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,340,813
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 704,920

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 259,771
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,250)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,689)

Employer's Total Pension Expense/(Income) **\$ 244,832**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 47,963 | \$ 0 |
| Changes of assumptions | \$ 309,190 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 286,404 | \$ 0 |
| Changes in proportionate share | \$ 26,337 | \$ 51,584 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 4,659 | \$ 38,346 |
| Total (prior to post-MD contributions) | \$ 674,553 | \$ 89,930 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 584,623 |

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 | \$ 100,881 |
| 2 nd Fiscal Year | 100,881 |
| 3 rd Fiscal Year | 207,314 |
| 4 th Fiscal Year | 155,518 |
| 5 th Fiscal Year | 20,029 |
| Thereafter | 0 |
| Total | \$ 584,623 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00316786%
Employer's proportionate share at MD 0.00279372%

Employer's proportionate share of system NPL/(A) at prior MD \$ 181,881
Employer's proportionate share of system NPL/(A) at MD \$ 419,402

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 677,195
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 203,933

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 75,151
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,736)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,270)

Employer's Total Pension Expense/(Income) \$ 71,145

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 13,876 | \$ 0 |
| Changes of assumptions | \$ 89,448 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 82,856 | \$ 0 |
| Changes in proportionate share | \$ 6,623 | \$ 20,142 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,338 | \$ 7,520 |
| Total (prior to post-MD contributions) | \$ 196,141 | \$ 27,662 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 168,479 |

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 | \$ 29,501 |
| 2 nd Fiscal Year | 29,501 |
| 3 rd Fiscal Year | 59,882 |
| 4 th Fiscal Year | 44,105 |
| 5 th Fiscal Year | 5,491 |
| Thereafter | 0 |
| Total | \$ 168,479 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00460559%
Employer's proportionate share at MD 0.00438784%

Employer's proportionate share of system NPL/(A) at prior MD \$ 264,428
Employer's proportionate share of system NPL/(A) at MD \$ 658,717

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,063,608
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 320,299

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 118,034
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (548)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,629)

Employer's Total Pension Expense/(Income) \$ 115,857

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 21,793 | \$ 0 |
| Changes of assumptions | \$ 140,488 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 130,135 | \$ 0 |
| Changes in proportionate share | \$ 7,405 | \$ 11,723 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 4,819 | \$ 9,064 |
| Total (prior to post-MD contributions) | \$ 304,640 | \$ 20,787 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 283,853 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 50,449 |
| 2 nd Fiscal Year | 50,449 |
| 3 rd Fiscal Year | 98,570 |
| 4 th Fiscal Year | 74,280 |
| 5 th Fiscal Year | 10,106 |
| Thereafter | 0 |
| Total | \$ 283,853 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.15443816%
Employer's proportionate share at MD 0.13985297%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,867,007
Employer's proportionate share of system NPL/(A) at MD \$ 20,995,178

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 33,900,212
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,208,827

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,762,066
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (191,247)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,006)

Employer's Total Pension Expense/(Income) \$ 3,563,813

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 694,612 | \$ 0 |
| Changes of assumptions | \$ 4,477,767 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 4,147,766 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 814,581 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 106,507 | \$ 110,925 |
| Total (prior to post-MD contributions) | \$ 9,426,652 | \$ 925,506 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 8,501,146 |

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 | \$ 1,479,079 |
| 2 nd Fiscal Year | 1,479,079 |
| 3 rd Fiscal Year | 3,007,455 |
| 4 th Fiscal Year | 2,245,751 |
| 5 th Fiscal Year | 289,783 |
| Thereafter | 0 |
| Total | \$ 8,501,146 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01656831%
Employer's proportionate share at MD 0.01652462%

Employer's proportionate share of system NPL/(A) at prior MD \$ 951,263
Employer's proportionate share of system NPL/(A) at MD **\$ 2,480,729**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,005,550
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,206,245

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 444,515
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,767
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,078

Employer's Total Pension Expense/(Income) **\$ 458,360**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 82,073 | \$ 0 |
| Changes of assumptions | \$ 529,080 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 490,088 | \$ 0 |
| Changes in proportionate share | \$ 21,469 | \$ 2,352 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 42,896 | \$ 13,239 |
| Total (prior to post-MD contributions) | \$ 1,165,606 | \$ 15,591 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,150,015 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 212,034 |
| 2 nd Fiscal Year | 212,034 |
| 3 rd Fiscal Year | 390,703 |
| 4 th Fiscal Year | 293,450 |
| 5 th Fiscal Year | 41,795 |
| Thereafter | 0 |
| Total | \$ 1,150,015 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02730409%
Employer's proportionate share at MD 0.02535152%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,567,654
Employer's proportionate share of system NPL/(A) at MD \$ 3,805,852

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,145,182
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,850,581

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 681,960
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,724)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,245)

Employer's Total Pension Expense/(Income) \$ 650,991

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 125,914 | \$ 0 |
| Changes of assumptions | \$ 811,697 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 751,877 | \$ 0 |
| Changes in proportionate share | \$ 46,654 | \$ 105,116 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,276 | \$ 77,239 |
| Total (prior to post-MD contributions) | \$ 1,739,418 | \$ 182,355 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,557,063 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 273,085 |
| 2 nd Fiscal Year | 273,085 |
| 3 rd Fiscal Year | 549,793 |
| 4 th Fiscal Year | 408,625 |
| 5 th Fiscal Year | 52,473 |
| Thereafter | 0 |
| Total | \$ 1,557,063 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04873726%
Employer's proportionate share at MD 0.04674612%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,798,231
Employer's proportionate share of system NPL/(A) at MD \$ 7,017,678

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,331,210
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,412,320

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,257,478
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (33,745)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (29,720)

Employer's Total Pension Expense/(Income) \$ 1,194,013

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 232,175 | \$ 0 |
| Changes of assumptions | \$ 1,496,702 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,386,399 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 137,172 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 98,912 |
| Total (prior to post-MD contributions) | \$ 3,115,276 | \$ 236,084 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,879,192 |

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 | \$ 497,186 |
| 2 nd Fiscal Year | 497,186 |
| 3 rd Fiscal Year | 1,010,208 |
| 4 th Fiscal Year | 769,812 |
| 5 th Fiscal Year | 104,800 |
| Thereafter | 0 |
| Total | \$ 2,879,192 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00263813%
Employer's proportionate share at MD 0.00046733%

Employer's proportionate share of system NPL/(A) at prior MD \$ 151,467
Employer's proportionate share of system NPL/(A) at MD \$ 70,157

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 113,280
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 34,114

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,571
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (26,740)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,668)

Employer's Total Pension Expense/(Income) \$ (15,837)

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,321 | \$ 0 |
| Changes of assumptions | \$ 14,963 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 13,860 | \$ 0 |
| Changes in proportionate share | \$ 1,489 | \$ 116,863 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 9,639 | \$ 12,836 |
| Total (prior to post-MD contributions) | \$ 42,272 | \$ 129,699 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ (87,427) |

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 | \$ (22,803) |
| 2 nd Fiscal Year | (22,803) |
| 3 rd Fiscal Year | (17,462) |
| 4 th Fiscal Year | (18,007) |
| 5 th Fiscal Year | (6,352) |
| Thereafter | 0 |
| Total | \$ -87,427 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00854478%
Employer's proportionate share at MD 0.00837112%

Employer's proportionate share of system NPL/(A) at prior MD \$ 490,595
Employer's proportionate share of system NPL/(A) at MD **\$ 1,256,699**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,029,151
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 611,065

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 225,184
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,154)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,329)

Employer's Total Pension Expense/(Income) **\$ 216,701**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 41,577 | \$ 0 |
| Changes of assumptions | \$ 268,024 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 248,271 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 16,081 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,820 | \$ 15,109 |
| Total (prior to post-MD contributions) | \$ 559,692 | \$ 31,190 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 528,502 |

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 | \$ 91,916 |
| 2 nd Fiscal Year | 91,916 |
| 3 rd Fiscal Year | 183,975 |
| 4 th Fiscal Year | 141,016 |
| 5 th Fiscal Year | 19,678 |
| Thereafter | 0 |
| Total | \$ 528,502 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08148800%
Employer's proportionate share at MD 0.07471861%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,678,602
Employer's proportionate share of system NPL/(A) at MD \$ 11,216,998

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,111,712
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,454,224

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,009,942
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (55,617)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,244)

Employer's Total Pension Expense/(Income) \$ 1,948,081

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 371,107 | \$ 0 |
| Changes of assumptions | \$ 2,392,316 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,216,008 | \$ 0 |
| Changes in proportionate share | \$ 99,051 | \$ 364,425 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 54,250 | \$ 74,840 |
| Total (prior to post-MD contributions) | \$ 5,132,732 | \$ 439,265 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,693,467 |

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 | \$ 834,279 |
| 2 nd Fiscal Year | 834,279 |
| 3 rd Fiscal Year | 1,648,109 |
| 4 th Fiscal Year | 1,219,559 |
| 5 th Fiscal Year | 157,241 |
| Thereafter | 0 |
| Total | \$ 4,693,467 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03043509%
Employer's proportionate share at MD 0.03026638%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,747,419
Employer's proportionate share of system NPL/(A) at MD **\$ 4,543,686**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,336,539
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,209,351

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 814,170
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,953
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,958

Employer's Total Pension Expense/(Income) **\$ 846,081**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 150,325 | \$ 0 |
| Changes of assumptions | \$ 969,059 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 897,642 | \$ 0 |
| Changes in proportionate share | \$ 54,620 | \$ 9,082 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 102,067 | \$ 26,820 |
| Total (prior to post-MD contributions) | \$ 2,173,713 | \$ 35,902 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,137,811 |

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 | \$ 394,912 |
| 2 nd Fiscal Year | 394,912 |
| 3 rd Fiscal Year | 723,725 |
| 4 th Fiscal Year | 545,696 |
| 5 th Fiscal Year | 78,566 |
| Thereafter | 0 |
| Total | \$ 2,137,811 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00722012%
Employer's proportionate share at MD 0.00805747%

Employer's proportionate share of system NPL/(A) at prior MD \$ 414,540
Employer's proportionate share of system NPL/(A) at MD \$ 1,209,613

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,953,122
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 588,170

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 216,747
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (553)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,071)

Employer's Total Pension Expense/(Income) \$ 205,123

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 40,019 | \$ 0 |
| Changes of assumptions | \$ 257,981 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 238,969 | \$ 0 |
| Changes in proportionate share | \$ 45,078 | \$ 37,520 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 32,393 |
| Total (prior to post-MD contributions) | \$ 582,047 | \$ 69,913 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 512,134 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 85,014 |
| 2 nd Fiscal Year | 85,014 |
| 3 rd Fiscal Year | 175,768 |
| 4 th Fiscal Year | 143,763 |
| 5 th Fiscal Year | 22,577 |
| Thereafter | 0 |
| Total | \$ 512,134 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08575513%
Employer's proportionate share at MD 0.07758981%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,923,598
Employer's proportionate share of system NPL/(A) at MD \$ 11,648,032

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,807,688
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,663,812

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,087,178
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (66,889)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (96,457)

Employer's Total Pension Expense/(Income) \$ 1,923,832

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 385,368 | \$ 0 |
| Changes of assumptions | \$ 2,484,245 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,301,162 | \$ 0 |
| Changes in proportionate share | \$ 120,147 | \$ 439,574 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 328,358 |
| Total (prior to post-MD contributions) | \$ 5,290,922 | \$ 767,932 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,522,990 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 767,230 |
| 2 nd Fiscal Year | 767,230 |
| 3 rd Fiscal Year | 1,622,101 |
| 4 th Fiscal Year | 1,214,278 |
| 5 th Fiscal Year | 152,151 |
| Thereafter | 0 |
| Total | \$ 4,522,990 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00054495%
Employer's proportionate share at MD 0.00048050%

Employer's proportionate share of system NPL/(A) at prior MD \$ 31,288
Employer's proportionate share of system NPL/(A) at MD \$ 72,134

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 116,473
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 35,075

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,926
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (645)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (654)

Employer's Total Pension Expense/(Income) \$ 11,627

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,387 | \$ 0 |
| Changes of assumptions | \$ 15,384 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 14,251 | \$ 0 |
| Changes in proportionate share | \$ 551 | \$ 3,469 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 291 | \$ 3,097 |
| Total (prior to post-MD contributions) | \$ 32,864 | \$ 6,566 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 26,298 |

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 | \$ 4,464 |
| 2 nd Fiscal Year | 4,464 |
| 3 rd Fiscal Year | 9,673 |
| 4 th Fiscal Year | 6,943 |
| 5 th Fiscal Year | 754 |
| Thereafter | 0 |
| Total | \$ 26,298 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00614149%
Employer's proportionate share at MD 0.00610478%

Employer's proportionate share of system NPL/(A) at prior MD \$ 352,611
Employer's proportionate share of system NPL/(A) at MD \$ 916,469

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,479,792
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 445,630

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 164,220
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 34
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,127)

Employer's Total Pension Expense/(Income) \$ 155,127

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 30,321 | \$ 0 |
| Changes of assumptions | \$ 195,461 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 181,056 | \$ 0 |
| Changes in proportionate share | \$ 1,682 | \$ 1,976 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 30,401 |
| Total (prior to post-MD contributions) | \$ 408,520 | \$ 32,377 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 376,143 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 64,125 |
| 2 nd Fiscal Year | 64,125 |
| 3 rd Fiscal Year | 131,980 |
| 4 th Fiscal Year | 101,840 |
| 5 th Fiscal Year | 14,072 |
| Thereafter | 0 |
| Total | \$ 376,143 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00080189%
Employer's proportionate share at MD 0.00097611%

Employer's proportionate share of system NPL/(A) at prior MD \$ 46,040
Employer's proportionate share of system NPL/(A) at MD **\$ 146,537**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 236,608
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 71,253

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 26,258
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,842
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,392)

Employer's Total Pension Expense/(Income) **\$ 26,708**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 4,848 | \$ 0 |
| Changes of assumptions | \$ 31,253 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 28,950 | \$ 0 |
| Changes in proportionate share | \$ 11,626 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 8,343 |
| Total (prior to post-MD contributions) | \$ 76,677 | \$ 8,343 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 68,334 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 12,157 |
| 2 nd Fiscal Year | 12,157 |
| 3 rd Fiscal Year | 23,047 |
| 4 th Fiscal Year | 18,174 |
| 5 th Fiscal Year | 2,798 |
| Thereafter | 0 |
| Total | \$ 68,334 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00132294%
Employer's proportionate share at MD 0.00144324%

Employer's proportionate share of system NPL/(A) at prior MD \$ 75,956
Employer's proportionate share of system NPL/(A) at MD \$ 216,664

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 349,840
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 105,352

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 38,823
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,157
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,524)

Employer's Total Pension Expense/(Income) \$ 38,456

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 7,168 | \$ 0 |
| Changes of assumptions | \$ 46,209 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 42,804 | \$ 0 |
| Changes in proportionate share | \$ 8,688 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 8,404 |
| Total (prior to post-MD contributions) | \$ 104,869 | \$ 8,404 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 96,465 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 16,943 |
| 2 nd Fiscal Year | 16,943 |
| 3 rd Fiscal Year | 33,027 |
| 4 th Fiscal Year | 25,761 |
| 5 th Fiscal Year | 3,792 |
| Thereafter | 0 |
| Total | \$ 96,465 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.12238480%
Employer's proportionate share at MD 0.10811181%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,026,676
Employer's proportionate share of system NPL/(A) at MD \$ 16,230,093

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 26,206,188
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,891,822

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,908,224
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (147,880)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (66,211)

Employer's Total Pension Expense/(Income) \$ 2,694,133

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 536,962 | \$ 0 |
| Changes of assumptions | \$ 3,461,489 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 3,206,385 | \$ 0 |
| Changes in proportionate share | \$ 104,763 | \$ 768,377 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 44,732 | \$ 255,499 |
| Total (prior to post-MD contributions) | \$ 7,354,331 | \$ 1,023,876 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 6,330,455 |

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 | \$ 1,082,552 |
| 2 nd Fiscal Year | 1,082,552 |
| 3 rd Fiscal Year | 2,267,204 |
| 4 th Fiscal Year | 1,687,720 |
| 5 th Fiscal Year | 210,427 |
| Thereafter | 0 |
| Total | \$ 6,330,455 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03322664%
Employer's proportionate share at MD 0.03732051%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,907,695
Employer's proportionate share of system NPL/(A) at MD \$ 5,602,675

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,046,452
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,724,280

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,003,927
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 60,890
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (23,218)

Employer's Total Pension Expense/(Income) \$ 1,041,599

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 185,361 | \$ 0 |
| Changes of assumptions | \$ 1,194,916 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,106,854 | \$ 0 |
| Changes in proportionate share | \$ 253,151 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 88,167 |
| Total (prior to post-MD contributions) | \$ 2,740,282 | \$ 88,167 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,652,115 |

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 | \$ 485,277 |
| 2 nd Fiscal Year | 485,277 |
| 3 rd Fiscal Year | 893,460 |
| 4 th Fiscal Year | 685,797 |
| 5 th Fiscal Year | 102,304 |
| Thereafter | 0 |
| Total | \$ 2,652,115 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00083083%
Employer's proportionate share at MD 0.00033060%

Employer's proportionate share of system NPL/(A) at prior MD \$ 47,702
Employer's proportionate share of system NPL/(A) at MD \$ 49,631

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 80,137
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 24,133

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,893
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,342)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 138

Employer's Total Pension Expense/(Income) \$ 2,689

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,642 | \$ 0 |
| Changes of assumptions | \$ 10,585 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 9,805 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 27,199 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,890 | \$ 1,258 |
| Total (prior to post-MD contributions) | \$ 23,922 | \$ 28,457 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ (4,535) |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ (2,239) |
| 2 nd Fiscal Year | (2,239) |
| 3 rd Fiscal Year | 1,305 |
| 4 th Fiscal Year | (384) |
| 5 th Fiscal Year | (978) |
| Thereafter | 0 |
| Total | \$ -4,535 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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 | \$ 593 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 593 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 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 | \$ 174 |
| 2 nd Fiscal Year | 174 |
| 3 rd Fiscal Year | 174 |
| 4 th Fiscal Year | 71 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 593 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00219088%
Employer's proportionate share at MD 0.00178077%

Employer's proportionate share of system NPL/(A) at prior MD \$ 125,789
Employer's proportionate share of system NPL/(A) at MD \$ 267,335

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 431,657
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 129,991

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 47,903
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,449)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 280

Employer's Total Pension Expense/(Income) \$ 44,734

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 8,845 | \$ 0 |
| Changes of assumptions | \$ 57,016 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 52,814 | \$ 0 |
| Changes in proportionate share | \$ 5,729 | \$ 22,078 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,440 | \$ 2,547 |
| Total (prior to post-MD contributions) | \$ 127,844 | \$ 24,625 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 103,219 |

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 | \$ 18,189 |
| 2 nd Fiscal Year | 18,189 |
| 3 rd Fiscal Year | 37,428 |
| 4 th Fiscal Year | 26,521 |
| 5 th Fiscal Year | 2,893 |
| Thereafter | 0 |
| Total | \$ 103,219 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00074466%
Employer's proportionate share at MD 0.00071192%

Employer's proportionate share of system NPL/(A) at prior MD \$ 42,754
Employer's proportionate share of system NPL/(A) at MD \$ 106,876

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 172,569
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 51,968

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,151
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 79
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (401)

Employer's Total Pension Expense/(Income) \$ 18,829

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,536 | \$ 0 |
| Changes of assumptions | \$ 22,794 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 21,114 | \$ 0 |
| Changes in proportionate share | \$ 1,661 | \$ 1,763 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 30 | \$ 1,460 |
| Total (prior to post-MD contributions) | \$ 49,135 | \$ 3,223 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 45,912 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 8,216 |
| 2 nd Fiscal Year | 8,216 |
| 3 rd Fiscal Year | 15,995 |
| 4 th Fiscal Year | 11,907 |
| 5 th Fiscal Year | 1,577 |
| Thereafter | 0 |
| Total | \$ 45,912 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00532184%
Employer's proportionate share at MD 0.00508956%

Employer's proportionate share of system NPL/(A) at prior MD \$ 305,551
Employer's proportionate share of system NPL/(A) at MD \$ 764,061

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,233,704
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 371,522

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 136,910
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,943)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,519)

Employer's Total Pension Expense/(Income) \$ 123,448

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 25,278 | \$ 0 |
| Changes of assumptions | \$ 162,956 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 150,946 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 16,026 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,435 | \$ 31,361 |
| Total (prior to post-MD contributions) | \$ 342,615 | \$ 47,387 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 295,228 |

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 | \$ 47,580 |
| 2 nd Fiscal Year | 47,580 |
| 3 rd Fiscal Year | 105,092 |
| 4 th Fiscal Year | 83,328 |
| 5 th Fiscal Year | 11,649 |
| Thereafter | 0 |
| Total | \$ 295,228 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00093655%
Employer's proportionate share at MD 0.00093015%

Employer's proportionate share of system NPL/(A) at prior MD \$ 53,772
Employer's proportionate share of system NPL/(A) at MD **\$ 139,637**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 225,467
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 67,898

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 25,021
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,262
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,154)

Employer's Total Pension Expense/(Income) **\$ 25,129**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 4,620 | \$ 0 |
| Changes of assumptions | \$ 29,781 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 27,586 | \$ 0 |
| Changes in proportionate share | \$ 11,365 | \$ 344 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 11,635 |
| Total (prior to post-MD contributions) | \$ 73,352 | \$ 11,979 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 61,373 |

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 | \$ 11,264 |
| 2 nd Fiscal Year | 11,264 |
| 3 rd Fiscal Year | 21,488 |
| 4 th Fiscal Year | 15,477 |
| 5 th Fiscal Year | 1,881 |
| Thereafter | 0 |
| Total | \$ 61,373 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01502220%
Employer's proportionate share at MD 0.01335595%

Employer's proportionate share of system NPL/(A) at prior MD \$ 862,494
Employer's proportionate share of system NPL/(A) at MD \$ 2,005,038

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,237,468
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 974,942

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 359,277
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,272)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,274)

Employer's Total Pension Expense/(Income) \$ 336,731

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 66,335 | \$ 0 |
| Changes of assumptions | \$ 427,626 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 396,111 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 91,101 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 29,854 | \$ 26,685 |
| Total (prior to post-MD contributions) | \$ 919,926 | \$ 117,786 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 802,140 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 137,639 |
| 2 nd Fiscal Year | 137,639 |
| 3 rd Fiscal Year | 284,308 |
| 4 th Fiscal Year | 214,497 |
| 5 th Fiscal Year | 28,058 |
| Thereafter | 0 |
| Total | \$ 802,140 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01084981%
Employer's proportionate share at MD 0.01051450%

Employer's proportionate share of system NPL/(A) at prior MD \$ 622,938
Employer's proportionate share of system NPL/(A) at MD \$ 1,578,471

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,548,704
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 767,525

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 282,842
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,879)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,827

Employer's Total Pension Expense/(Income) \$ 284,790

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 52,223 | \$ 0 |
| Changes of assumptions | \$ 336,650 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 311,840 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 37,365 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 42,249 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 742,962 | \$ 37,365 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 705,597 |

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 | \$ 128,054 |
| 2 nd Fiscal Year | 128,054 |
| 3 rd Fiscal Year | 241,291 |
| 4 th Fiscal Year | 182,246 |
| 5 th Fiscal Year | 25,951 |
| Thereafter | 0 |
| Total | \$ 705,597 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01363832%
Employer's proportionate share at MD 0.01494540%

Employer's proportionate share of system NPL/(A) at prior MD \$ 783,039
Employer's proportionate share of system NPL/(A) at MD **\$ 2,243,652**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,622,749
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,090,967

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 402,034
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 23,325
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 24,196

Employer's Total Pension Expense/(Income) **\$ 449,555**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 74,230 | \$ 0 |
| Changes of assumptions | \$ 478,517 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 443,251 | \$ 0 |
| Changes in proportionate share | \$ 94,035 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 85,371 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,175,404 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,175,404 |

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 | \$ 226,769 |
| 2 nd Fiscal Year | 226,769 |
| 3 rd Fiscal Year | 386,276 |
| 4 th Fiscal Year | 290,968 |
| 5 th Fiscal Year | 44,621 |
| Thereafter | 0 |
| Total | \$ 1,175,404 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00019759%
Employer's proportionate share at MD 0.00081610%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,345
Employer's proportionate share of system NPL/(A) at MD **\$ 122,516**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 197,822
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 59,573

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,953
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,822
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,110

Employer's Total Pension Expense/(Income) **\$ 29,885**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 4,053 | \$ 0 |
| Changes of assumptions | \$ 26,130 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 24,204 | \$ 0 |
| Changes in proportionate share | \$ 33,297 | \$ 6,536 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 7,512 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 95,196 | \$ 6,536 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 88,660 |

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 | \$ 17,720 |
| 2 nd Fiscal Year | 17,720 |
| 3 rd Fiscal Year | 26,423 |
| 4 th Fiscal Year | 22,248 |
| 5 th Fiscal Year | 4,550 |
| Thereafter | 0 |
| Total | \$ 88,660 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00646905%
Employer's proportionate share at MD 0.00569304%

Employer's proportionate share of system NPL/(A) at prior MD \$ 371,418
Employer's proportionate share of system NPL/(A) at MD \$ 854,657

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,379,987
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 415,574

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 153,144
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,987)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,894)

Employer's Total Pension Expense/(Income) \$ 135,263

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 28,276 | \$ 0 |
| Changes of assumptions | \$ 182,278 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 168,844 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 46,100 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 4,158 | \$ 23,528 |
| Total (prior to post-MD contributions) | \$ 383,556 | \$ 69,628 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 313,928 |

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 | \$ 50,399 |
| 2 nd Fiscal Year | 50,399 |
| 3 rd Fiscal Year | 114,248 |
| 4 th Fiscal Year | 87,769 |
| 5 th Fiscal Year | 11,114 |
| Thereafter | 0 |
| Total | \$ 313,928 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.62764567%
Employer's proportionate share at MD 0.68738950%

Employer's proportionate share of system NPL/(A) at prior MD \$ 36,036,033
Employer's proportionate share of system NPL/(A) at MD \$ 103,193,124

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 166,622,488
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 50,177,274

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,490,884
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 715,284
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (693,038)

Employer's Total Pension Expense/(Income) \$ 18,513,130

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,414,080 | \$ 0 |
| Changes of assumptions | \$ 22,008,614 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 20,386,632 | \$ 0 |
| Changes in proportionate share | \$ 3,216,269 | \$ 111,129 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 2,393,294 |
| Total (prior to post-MD contributions) | \$ 49,025,595 | \$ 2,504,423 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 46,521,172 |

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 | \$ 8,266,478 |
| 2 nd Fiscal Year | 8,266,478 |
| 3 rd Fiscal Year | 15,857,152 |
| 4 th Fiscal Year | 12,309,612 |
| 5 th Fiscal Year | 1,821,451 |
| Thereafter | 0 |
| Total | \$ 46,521,172 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01702297%
Employer's proportionate share at MD 0.01473787%

Employer's proportionate share of system NPL/(A) at prior MD \$ 977,367
Employer's proportionate share of system NPL/(A) at MD **\$ 2,212,496**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,572,444
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,075,818

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 396,451
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (29,474)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,114)

Employer's Total Pension Expense/(Income) **\$ 350,863**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 73,199 | \$ 0 |
| Changes of assumptions | \$ 471,872 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 437,096 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 125,963 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 13,656 | \$ 60,827 |
| Total (prior to post-MD contributions) | \$ 995,823 | \$ 186,790 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 809,033 |

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 | \$ 131,171 |
| 2 nd Fiscal Year | 131,171 |
| 3 rd Fiscal Year | 294,703 |
| 4 th Fiscal Year | 224,053 |
| 5 th Fiscal Year | 27,935 |
| Thereafter | 0 |
| Total | \$ 809,033 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.10882026%
Employer's proportionate share at MD 0.09937868%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,247,873
Employer's proportionate share of system NPL/(A) at MD \$ 14,919,047

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 24,089,287
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,254,331

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,673,302
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (169,736)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (171,082)

Employer's Total Pension Expense/(Income) \$ 2,332,484

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 493,587 | \$ 0 |
| Changes of assumptions | \$ 3,181,874 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,947,378 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 683,486 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 205,051 | \$ 682,581 |
| Total (prior to post-MD contributions) | \$ 6,827,890 | \$ 1,366,067 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 5,461,823 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 851,084 |
| 2 nd Fiscal Year | 851,084 |
| 3 rd Fiscal Year | 1,968,365 |
| 4 th Fiscal Year | 1,572,604 |
| 5 th Fiscal Year | 218,686 |
| Thereafter | 0 |
| Total | \$ 5,461,823 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03017175%
Employer's proportionate share at MD 0.02813710%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,732,299
Employer's proportionate share of system NPL/(A) at MD \$ 4,224,032

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,820,403
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,053,920

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 756,892
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,101)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,560)

Employer's Total Pension Expense/(Income) \$ 727,231

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 139,749 | \$ 0 |
| Changes of assumptions | \$ 900,885 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 834,492 | \$ 0 |
| Changes in proportionate share | \$ 18,267 | \$ 109,535 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 33,257 | \$ 59,715 |
| Total (prior to post-MD contributions) | \$ 1,926,650 | \$ 169,250 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,757,400 |

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 | \$ 307,802 |
| 2 nd Fiscal Year | 307,802 |
| 3 rd Fiscal Year | 615,198 |
| 4 th Fiscal Year | 464,138 |
| 5 th Fiscal Year | 62,458 |
| Thereafter | 0 |
| Total | \$ 1,757,400 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.15526214% |
| Employer's proportionate share at MD | 0.15888919% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 8,914,316 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 23,852,957 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 38,514,572 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 11,598,412 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 4,274,144 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ 22,077 |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ (140,543) |
| Employer's Total Pension Expense/(Income) | \$ 4,155,678 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 789,160 | \$ 0 |
| Changes of assumptions | \$ 5,087,262 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 4,712,343 | \$ 0 |
| Changes in proportionate share | \$ 195,260 | \$ 79,330 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 466,298 |
| Total (prior to post-MD contributions) | \$ 10,784,025 | \$ 545,628 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 10,238,397 |

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 | \$ 1,787,178 |
| 2 nd Fiscal Year | 1,787,178 |
| 3 rd Fiscal Year | 3,538,910 |
| 4 th Fiscal Year | 2,733,757 |
| 5 th Fiscal Year | 391,376 |
| Thereafter | 0 |
| Total | \$ 10,238,397 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06663749%
Employer's proportionate share at MD 0.05950548%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,825,966
Employer's proportionate share of system NPL/(A) at MD \$ 8,933,154

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,424,065
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,343,713

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,600,707
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (91,131)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,927

Employer's Total Pension Expense/(Income) \$ 1,511,503

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 295,548 | \$ 0 |
| Changes of assumptions | \$ 1,905,227 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,764,816 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 390,207 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 211,971 | \$ 146,326 |
| Total (prior to post-MD contributions) | \$ 4,177,562 | \$ 536,533 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,641,029 |

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 | \$ 624,477 |
| 2 nd Fiscal Year | 624,477 |
| 3 rd Fiscal Year | 1,282,507 |
| 4 th Fiscal Year | 977,955 |
| 5 th Fiscal Year | 131,613 |
| Thereafter | 0 |
| Total | \$ 3,641,029 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.11157868%
Employer's proportionate share at MD 0.12262181%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,406,247
Employer's proportionate share of system NPL/(A) at MD \$ 18,408,381

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 29,723,397
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,951,007

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,298,546
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 78,821
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (52,032)

Employer's Total Pension Expense/(Income) \$ 3,325,335

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 609,030 | \$ 0 |
| Changes of assumptions | \$ 3,926,065 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 3,636,724 | \$ 0 |
| Changes in proportionate share | \$ 594,500 | \$ 202,079 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 159,177 | \$ 271,718 |
| Total (prior to post-MD contributions) | \$ 8,925,496 | \$ 473,797 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 8,451,699 |

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 | \$ 1,497,458 |
| 2 nd Fiscal Year | 1,497,458 |
| 3 rd Fiscal Year | 2,853,805 |
| 4 th Fiscal Year | 2,254,461 |
| 5 th Fiscal Year | 348,516 |
| Thereafter | 0 |
| Total | \$ 8,451,699 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02310549%
Employer's proportionate share at MD 0.02108906%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,326,593
Employer's proportionate share of system NPL/(A) at MD \$ 3,165,958

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,111,966
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,539,435

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 567,299
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (29,182)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,341)

Employer's Total Pension Expense/(Income) \$ 517,776

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 104,744 | \$ 0 |
| Changes of assumptions | \$ 675,223 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 625,460 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 121,940 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 20,507 | \$ 77,404 |
| Total (prior to post-MD contributions) | \$ 1,425,934 | \$ 199,344 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,226,590 |

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 | \$ 203,409 |
| 2 nd Fiscal Year | 203,409 |
| 3 rd Fiscal Year | 437,996 |
| 4 th Fiscal Year | 337,022 |
| 5 th Fiscal Year | 44,753 |
| Thereafter | 0 |
| Total | \$ 1,226,590 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04261951%
Employer's proportionate share at MD 0.03954985%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,446,983
Employer's proportionate share of system NPL/(A) at MD \$ 5,937,351

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,586,842
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,887,015

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,063,897
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (65,022)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 34,394

Employer's Total Pension Expense/(Income) \$ 1,033,269

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 196,434 | \$ 0 |
| Changes of assumptions | \$ 1,266,294 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,172,971 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 255,665 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 153,559 | \$ 14,097 |
| Total (prior to post-MD contributions) | \$ 2,789,258 | \$ 269,762 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,519,496 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 443,715 |
| 2 nd Fiscal Year | 443,715 |
| 3 rd Fiscal Year | 873,315 |
| 4 th Fiscal Year | 665,415 |
| 5 th Fiscal Year | 93,337 |
| Thereafter | 0 |
| Total | \$ 2,519,496 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02798554%
Employer's proportionate share at MD 0.02396475%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,606,779
Employer's proportionate share of system NPL/(A) at MD \$ 3,597,665

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,809,030
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,749,351

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 644,655
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (50,400)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,291

Employer's Total Pension Expense/(Income) \$ 596,546

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 119,026 | \$ 0 |
| Changes of assumptions | \$ 767,296 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 710,748 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 216,662 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 46,018 | \$ 27,681 |
| Total (prior to post-MD contributions) | \$ 1,643,088 | \$ 244,343 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,398,745 |

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 | \$ 239,313 |
| 2 nd Fiscal Year | 239,313 |
| 3 rd Fiscal Year | 501,815 |
| 4 th Fiscal Year | 372,357 |
| 5 th Fiscal Year | 45,946 |
| Thereafter | 0 |
| Total | \$ 1,398,745 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04896749%
Employer's proportionate share at MD 0.04718874%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,811,449
Employer's proportionate share of system NPL/(A) at MD \$ 7,084,126

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,438,501
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,444,630

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,269,384
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,431)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,703)

Employer's Total Pension Expense/(Income) \$ 1,246,250

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 234,374 | \$ 0 |
| Changes of assumptions | \$ 1,510,874 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,399,526 | \$ 0 |
| Changes in proportionate share | \$ 47,050 | \$ 95,758 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 26,973 | \$ 79,700 |
| Total (prior to post-MD contributions) | \$ 3,218,797 | \$ 175,458 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,043,339 |

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 | \$ 542,826 |
| 2 nd Fiscal Year | 542,826 |
| 3 rd Fiscal Year | 1,056,320 |
| 4 th Fiscal Year | 793,411 |
| 5 th Fiscal Year | 107,956 |
| Thereafter | 0 |
| Total | \$ 3,043,339 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00149392%
Employer's proportionate share at MD 0.00137876%

Employer's proportionate share of system NPL/(A) at prior MD \$ 85,773
Employer's proportionate share of system NPL/(A) at MD \$ 206,984

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 334,210
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 100,645

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 37,089
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,246)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,729

Employer's Total Pension Expense/(Income) \$ 38,572

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 6,848 | \$ 0 |
| Changes of assumptions | \$ 44,145 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 40,891 | \$ 0 |
| Changes in proportionate share | \$ 667 | \$ 6,199 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 9,889 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 102,440 | \$ 6,199 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 96,241 |

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 | \$ 18,019 |
| 2 nd Fiscal Year | 18,019 |
| 3 rd Fiscal Year | 32,732 |
| 4 th Fiscal Year | 24,129 |
| 5 th Fiscal Year | 3,341 |
| Thereafter | 0 |
| Total | \$ 96,241 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00465665%
Employer's proportionate share at MD 0.00380209%

Employer's proportionate share of system NPL/(A) at prior MD \$ 267,360
Employer's proportionate share of system NPL/(A) at MD \$ 570,782

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 921,623
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 277,541

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 102,277
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,971)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (24,489)

Employer's Total Pension Expense/(Income) \$ 66,817

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 18,884 | \$ 0 |
| Changes of assumptions | \$ 121,734 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 112,763 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 46,928 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 83,340 |
| Total (prior to post-MD contributions) | \$ 253,381 | \$ 130,268 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 123,113 |

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 | \$ 10,141 |
| 2 nd Fiscal Year | 10,141 |
| 3 rd Fiscal Year | 54,833 |
| 4 th Fiscal Year | 44,135 |
| 5 th Fiscal Year | 3,864 |
| Thereafter | 0 |
| Total | \$ 123,113 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04037337%
Employer's proportionate share at MD 0.03733992%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,318,021
Employer's proportionate share of system NPL/(A) at MD \$ 5,605,589

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,051,157
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,725,697

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,004,450
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (24,315)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,868)

Employer's Total Pension Expense/(Income) \$ 968,267

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 185,457 | \$ 0 |
| Changes of assumptions | \$ 1,195,537 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,107,429 | \$ 0 |
| Changes in proportionate share | \$ 46,455 | \$ 163,303 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 79,242 | \$ 95,569 |
| Total (prior to post-MD contributions) | \$ 2,614,120 | \$ 258,872 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,355,248 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 411,655 |
| 2 nd Fiscal Year | 411,655 |
| 3 rd Fiscal Year | 823,671 |
| 4 th Fiscal Year | 624,014 |
| 5 th Fiscal Year | 84,255 |
| Thereafter | 0 |
| Total | \$ 2,355,248 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02570156%
Employer's proportionate share at MD 0.02007105%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,475,645
Employer's proportionate share of system NPL/(A) at MD \$ 3,013,131

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,865,201
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,465,124

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 539,914
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (79,025)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 27,688

Employer's Total Pension Expense/(Income) \$ 488,577

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 99,688 | \$ 0 |
| Changes of assumptions | \$ 642,628 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 595,268 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 332,126 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 98,180 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,435,764 | \$ 332,126 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,103,638 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 189,386 |
| 2 nd Fiscal Year | 189,386 |
| 3 rd Fiscal Year | 404,435 |
| 4 th Fiscal Year | 288,844 |
| 5 th Fiscal Year | 31,587 |
| Thereafter | 0 |
| Total | \$ 1,103,638 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 919

Employer's Total Pension Expense/(Income) **\$ 919**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,785 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 2,785 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,785 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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 | 751 |
| 4 th Fiscal Year | 196 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 2,785 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00428606%
Employer's proportionate share at MD 0.00424368%

Employer's proportionate share of system NPL/(A) at prior MD \$ 246,082
Employer's proportionate share of system NPL/(A) at MD \$ 637,075

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,028,664
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 309,775

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 114,156
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,818

Employer's Total Pension Expense/(Income) \$ 117,952

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 21,077 | \$ 0 |
| Changes of assumptions | \$ 135,873 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 125,859 | \$ 0 |
| Changes in proportionate share | \$ 1,730 | \$ 2,281 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 12,181 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 296,720 | \$ 2,281 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 294,439 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 54,693 |
| 2 nd Fiscal Year | 54,693 |
| 3 rd Fiscal Year | 100,152 |
| 4 th Fiscal Year | 74,455 |
| 5 th Fiscal Year | 10,447 |
| Thereafter | 0 |
| Total | \$ 294,439 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00332155%
Employer's proportionate share at MD 0.00299822%

Employer's proportionate share of system NPL/(A) at prior MD \$ 190,706
Employer's proportionate share of system NPL/(A) at MD \$ 450,102

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 726,765
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 218,861

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 80,653
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,443)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,004)

Employer's Total Pension Expense/(Income) \$ 73,206

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 14,891 | \$ 0 |
| Changes of assumptions | \$ 95,996 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 88,921 | \$ 0 |
| Changes in proportionate share | \$ 2,057 | \$ 17,406 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 14,849 |
| Total (prior to post-MD contributions) | \$ 201,865 | \$ 32,255 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 169,610 |

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 | \$ 28,512 |
| 2 nd Fiscal Year | 28,512 |
| 3 rd Fiscal Year | 61,449 |
| 4 th Fiscal Year | 45,630 |
| 5 th Fiscal Year | 5,508 |
| Thereafter | 0 |
| Total | \$ 169,610 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00276565%
Employer's proportionate share at MD 0.00072624%

Employer's proportionate share of system NPL/(A) at prior MD \$ 158,789
Employer's proportionate share of system NPL/(A) at MD \$ 109,025

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 176,040
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 53,013

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,536
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,579)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,943)
Employer's Total Pension Expense/(Income) \$ (3,986)

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,607 | \$ 0 |
| Changes of assumptions | \$ 23,253 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 21,539 | \$ 0 |
| Changes in proportionate share | \$ 13,444 | \$ 109,790 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 9,061 | \$ 14,764 |
| Total (prior to post-MD contributions) | \$ 70,904 | \$ 124,554 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ (53,650) |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ (14,812) |
| 2 nd Fiscal Year | (14,812) |
| 3 rd Fiscal Year | (7,167) |
| 4 th Fiscal Year | (11,452) |
| 5 th Fiscal Year | (5,408) |
| Thereafter | 0 |
| Total | \$ -53,650 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00710244%
Employer's proportionate share at MD 0.00607453%

Employer's proportionate share of system NPL/(A) at prior MD \$ 407,784
Employer's proportionate share of system NPL/(A) at MD \$ 911,928

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,472,460
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 443,422

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 163,406
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,647)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,791)

Employer's Total Pension Expense/(Income) \$ 148,968

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 30,171 | \$ 0 |
| Changes of assumptions | \$ 194,492 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 180,159 | \$ 0 |
| Changes in proportionate share | \$ 4,153 | \$ 55,337 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 13,109 | \$ 18,903 |
| Total (prior to post-MD contributions) | \$ 422,084 | \$ 74,240 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 347,844 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 58,417 |
| 2 nd Fiscal Year | 58,417 |
| 3 rd Fiscal Year | 125,317 |
| 4 th Fiscal Year | 93,980 |
| 5 th Fiscal Year | 11,712 |
| Thereafter | 0 |
| Total | \$ 347,844 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00379998%
Employer's proportionate share at MD 0.00336968%

Employer's proportionate share of system NPL/(A) at prior MD \$ 218,174
Employer's proportionate share of system NPL/(A) at MD **\$ 505,867**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 816,807
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 245,976

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 90,645
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,689
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,123

Employer's Total Pension Expense/(Income) **\$ 94,457**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 16,736 | \$ 0 |
| Changes of assumptions | \$ 107,889 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 99,938 | \$ 0 |
| Changes in proportionate share | \$ 24,056 | \$ 23,166 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 8,732 | \$ 3,779 |
| Total (prior to post-MD contributions) | \$ 257,351 | \$ 26,945 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 230,406 |

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 | \$ 44,226 |
| 2 nd Fiscal Year | 44,226 |
| 3 rd Fiscal Year | 79,852 |
| 4 th Fiscal Year | 55,531 |
| 5 th Fiscal Year | 6,570 |
| Thereafter | 0 |
| Total | \$ 230,406 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08449821%
Employer's proportionate share at MD 0.08319836%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,851,432
Employer's proportionate share of system NPL/(A) at MD \$ 12,490,006

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,167,195
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,073,219

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,238,049
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,022
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (24,270)

Employer's Total Pension Expense/(Income) \$ 2,232,801

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 413,224 | \$ 0 |
| Changes of assumptions | \$ 2,663,818 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,467,501 | \$ 0 |
| Changes in proportionate share | \$ 120,005 | \$ 69,976 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 45,048 | \$ 119,345 |
| Total (prior to post-MD contributions) | \$ 5,709,596 | \$ 189,321 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 5,520,275 |

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 | \$ 992,595 |
| 2 nd Fiscal Year | 992,595 |
| 3 rd Fiscal Year | 1,901,976 |
| 4 th Fiscal Year | 1,434,222 |
| 5 th Fiscal Year | 198,888 |
| Thereafter | 0 |
| Total | \$ 5,520,275 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.01142664% |
| Employer's proportionate share at MD | 0.01037753% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 656,056 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 1,557,908 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 2,515,502 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 757,527 |

Employer Pension Expense for Measurement Period

| | |
|---|-------------------|
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 279,157 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ (3,012) |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ 6,913 |
| Employer's Total Pension Expense/(Income) | \$ 283,058 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 51,542 | \$ 0 |
| Changes of assumptions | \$ 332,264 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 307,777 | \$ 0 |
| Changes in proportionate share | \$ 34,415 | \$ 56,478 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 35,060 | \$ 8,625 |
| Total (prior to post-MD contributions) | \$ 761,058 | \$ 65,103 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 695,955 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 128,364 |
| 2 nd Fiscal Year | 128,364 |
| 3 rd Fiscal Year | 240,526 |
| 4 th Fiscal Year | 175,748 |
| 5 th Fiscal Year | 22,953 |
| Thereafter | 0 |
| Total | \$ 695,955 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00515301%
Employer's proportionate share at MD 0.00405800%

Employer's proportionate share of system NPL/(A) at prior MD \$ 295,858
Employer's proportionate share of system NPL/(A) at MD \$ 609,200

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 983,655
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 296,221

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 109,161
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,539)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,917

Employer's Total Pension Expense/(Income) \$ 108,539

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 20,155 | \$ 0 |
| Changes of assumptions | \$ 129,928 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 120,352 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 65,171 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 52,524 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 322,959 | \$ 65,171 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 257,788 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 48,048 |
| 2 nd Fiscal Year | 48,048 |
| 3 rd Fiscal Year | 90,905 |
| 4 th Fiscal Year | 63,496 |
| 5 th Fiscal Year | 7,292 |
| Thereafter | 0 |
| Total | \$ 257,788 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01208434%
Employer's proportionate share at MD 0.01130065%

Employer's proportionate share of system NPL/(A) at prior MD \$ 693,818
Employer's proportionate share of system NPL/(A) at MD \$ 1,696,490

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,739,266
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 824,912

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 303,989
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (26,791)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,076

Employer's Total Pension Expense/(Income) \$ 286,274

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 56,127 | \$ 0 |
| Changes of assumptions | \$ 361,821 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 335,155 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 99,920 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 36,235 | \$ 649 |
| Total (prior to post-MD contributions) | \$ 789,338 | \$ 100,569 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 688,769 |

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 | \$ 117,820 |
| 2 nd Fiscal Year | 117,820 |
| 3 rd Fiscal Year | 241,486 |
| 4 th Fiscal Year | 185,804 |
| 5 th Fiscal Year | 25,840 |
| Thereafter | 0 |
| Total | \$ 688,769 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01717103%
Employer's proportionate share at MD 0.01227683%

Employer's proportionate share of system NPL/(A) at prior MD \$ 985,868
Employer's proportionate share of system NPL/(A) at MD \$ 1,843,037

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,975,891
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 896,170

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 330,249
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (59,011)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 46,033

Employer's Total Pension Expense/(Income) \$ 317,271

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 60,976 | \$ 0 |
| Changes of assumptions | \$ 393,076 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 364,107 | \$ 0 |
| Changes in proportionate share | \$ 7,693 | \$ 263,476 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 158,090 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 983,942 | \$ 263,476 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 720,466 |

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 | \$ 134,265 |
| 2 nd Fiscal Year | 134,265 |
| 3 rd Fiscal Year | 260,191 |
| 4 th Fiscal Year | 174,427 |
| 5 th Fiscal Year | 17,318 |
| Thereafter | 0 |
| Total | \$ 720,466 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00272388%
Employer's proportionate share at MD 0.00251179%

Employer's proportionate share of system NPL/(A) at prior MD \$ 156,391
Employer's proportionate share of system NPL/(A) at MD \$ 377,078

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 608,855
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 183,353

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 67,568
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,013)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,495

Employer's Total Pension Expense/(Income) \$ 68,050

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 12,475 | \$ 0 |
| Changes of assumptions | \$ 80,422 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 74,495 | \$ 0 |
| Changes in proportionate share | \$ 2,185 | \$ 11,418 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 10,220 | \$ 68 |
| Total (prior to post-MD contributions) | \$ 179,797 | \$ 11,486 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 168,311 |

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 | \$ 30,607 |
| 2 nd Fiscal Year | 30,607 |
| 3 rd Fiscal Year | 57,932 |
| 4 th Fiscal Year | 43,253 |
| 5 th Fiscal Year | 5,912 |
| Thereafter | 0 |
| Total | \$ 168,311 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00067474%
Employer's proportionate share at MD 0.00066707%

Employer's proportionate share of system NPL/(A) at prior MD \$ 38,740
Employer's proportionate share of system NPL/(A) at MD **\$ 100,143**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 161,697
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 48,694

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,944
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 187
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 623

Employer's Total Pension Expense/(Income) **\$ 18,754**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,313 | \$ 0 |
| Changes of assumptions | \$ 21,358 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 19,784 | \$ 0 |
| Changes in proportionate share | \$ 963 | \$ 412 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,120 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 47,538 | \$ 412 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 47,126 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 8,811 |
| 2 nd Fiscal Year | 8,811 |
| 3 rd Fiscal Year | 15,976 |
| 4 th Fiscal Year | 11,863 |
| 5 th Fiscal Year | 1,667 |
| Thereafter | 0 |
| Total | \$ 47,126 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04480271%
Employer's proportionate share at MD 0.03925688%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,572,330
Employer's proportionate share of system NPL/(A) at MD \$ 5,893,369

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,515,826
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,865,629

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,056,016
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (74,725)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (54,269)

Employer's Total Pension Expense/(Income) \$ 927,022

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 194,978 | \$ 0 |
| Changes of assumptions | \$ 1,256,914 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,164,282 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 316,550 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 168,327 |
| Total (prior to post-MD contributions) | \$ 2,616,174 | \$ 484,877 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,131,297 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 341,835 |
| 2 nd Fiscal Year | 341,835 |
| 3 rd Fiscal Year | 779,655 |
| 4 th Fiscal Year | 594,372 |
| 5 th Fiscal Year | 73,601 |
| Thereafter | 0 |
| Total | \$ 2,131,297 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00499571%
Employer's proportionate share at MD 0.00650796%

Employer's proportionate share of system NPL/(A) at prior MD \$ 286,827
Employer's proportionate share of system NPL/(A) at MD \$ 976,996

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,577,523
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 475,061

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 175,065
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 34,618
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (24,002)

Employer's Total Pension Expense/(Income) \$ 185,681

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 32,323 | \$ 0 |
| Changes of assumptions | \$ 208,370 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 193,013 | \$ 0 |
| Changes in proportionate share | \$ 134,742 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 91,118 |
| Total (prior to post-MD contributions) | \$ 568,448 | \$ 91,118 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 477,330 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 88,669 |
| 2 nd Fiscal Year | 88,669 |
| 3 rd Fiscal Year | 160,474 |
| 4 th Fiscal Year | 121,731 |
| 5 th Fiscal Year | 17,786 |
| Thereafter | 0 |
| Total | \$ 477,330 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02446126%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,404,434
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (299,702)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (46,239)

Employer's Total Pension Expense/(Income) **\$ (345,941)**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 22,244 | \$ 1,316,856 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 5,588 | \$ 162,244 |
| Total (prior to post-MD contributions) | \$ 27,832 | \$ 1,479,100 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ (1,451,268) |

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 | \$ (345,941) |
| 2 nd Fiscal Year | (345,941) |
| 3 rd Fiscal Year | (346,124) |
| 4 th Fiscal Year | (321,692) |
| 5 th Fiscal Year | (91,570) |
| Thereafter | 0 |
| Total | \$ -1,451,268 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03148309%
Employer's proportionate share at MD 0.02796679%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,807,589
Employer's proportionate share of system NPL/(A) at MD \$ 4,198,465

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,779,120
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,041,488

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 752,311
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (24,763)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,132)

Employer's Total Pension Expense/(Income) \$ 718,416

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 138,904 | \$ 0 |
| Changes of assumptions | \$ 895,432 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 829,440 | \$ 0 |
| Changes in proportionate share | \$ 65,486 | \$ 189,297 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 40,406 | \$ 62,286 |
| Total (prior to post-MD contributions) | \$ 1,969,668 | \$ 251,583 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,718,085 |

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 | \$ 301,526 |
| 2 nd Fiscal Year | 301,526 |
| 3 rd Fiscal Year | 607,685 |
| 4 th Fiscal Year | 450,240 |
| 5 th Fiscal Year | 57,108 |
| Thereafter | 0 |
| Total | \$ 1,718,085 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00349983%
Employer's proportionate share at MD 0.00308426%

Employer's proportionate share of system NPL/(A) at prior MD \$ 200,941
Employer's proportionate share of system NPL/(A) at MD \$ 463,019

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 747,621
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 225,141

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 82,967
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,151)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,826)

Employer's Total Pension Expense/(Income) \$ 74,990

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 15,319 | \$ 0 |
| Changes of assumptions | \$ 98,751 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 91,473 | \$ 0 |
| Changes in proportionate share | \$ 10,377 | \$ 22,372 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 18,659 |
| Total (prior to post-MD contributions) | \$ 215,920 | \$ 41,031 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 174,889 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 29,014 |
| 2 nd Fiscal Year | 29,014 |
| 3 rd Fiscal Year | 63,403 |
| 4 th Fiscal Year | 47,634 |
| 5 th Fiscal Year | 5,823 |
| Thereafter | 0 |
| Total | \$ 174,889 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00199224%
Employer's proportionate share at MD 0.00055100%

Employer's proportionate share of system NPL/(A) at prior MD \$ 114,384
Employer's proportionate share of system NPL/(A) at MD \$ 82,718

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 133,562
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 40,221

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,822
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,158)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,648

Employer's Total Pension Expense/(Income) \$ (688)

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,737 | \$ 0 |
| Changes of assumptions | \$ 17,642 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 16,342 | \$ 0 |
| Changes in proportionate share | \$ 3,011 | \$ 77,588 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 10,550 | \$ 2,654 |
| Total (prior to post-MD contributions) | \$ 50,282 | \$ 80,242 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ (29,960) |

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 | \$ (8,902) |
| 2 nd Fiscal Year | (8,902) |
| 3 rd Fiscal Year | (2,832) |
| 4 th Fiscal Year | (5,978) |
| 5 th Fiscal Year | (3,348) |
| Thereafter | 0 |
| Total | \$ -29,960 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02103975%
Employer's proportionate share at MD 0.02027829%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,207,989
Employer's proportionate share of system NPL/(A) at MD \$ 3,044,242

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,915,436
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,480,251

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 545,489
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,038)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,345

Employer's Total Pension Expense/(Income) \$ 548,796

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 100,717 | \$ 0 |
| Changes of assumptions | \$ 649,264 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 601,415 | \$ 0 |
| Changes in proportionate share | \$ 8,481 | \$ 40,992 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 52,760 | \$ 13,256 |
| Total (prior to post-MD contributions) | \$ 1,412,637 | \$ 54,248 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,358,389 |

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 | \$ 246,515 |
| 2 nd Fiscal Year | 246,515 |
| 3 rd Fiscal Year | 466,252 |
| 4 th Fiscal Year | 350,251 |
| 5 th Fiscal Year | 48,853 |
| Thereafter | 0 |
| Total | \$ 1,358,389 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00307092%
Employer's proportionate share at MD 0.00422453%

Employer's proportionate share of system NPL/(A) at prior MD \$ 176,316
Employer's proportionate share of system NPL/(A) at MD \$ 634,200

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,024,022
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 308,377

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 113,641
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 25,130
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,763)

Employer's Total Pension Expense/(Income) \$ 128,008

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 20,982 | \$ 0 |
| Changes of assumptions | \$ 135,260 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 125,291 | \$ 0 |
| Changes in proportionate share | \$ 98,440 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 39,838 |
| Total (prior to post-MD contributions) | \$ 379,973 | \$ 39,838 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 340,135 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 65,034 |
| 2 nd Fiscal Year | 65,034 |
| 3 rd Fiscal Year | 111,391 |
| 4 th Fiscal Year | 85,342 |
| 5 th Fiscal Year | 13,334 |
| Thereafter | 0 |
| Total | \$ 340,135 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00250294%
Employer's proportionate share at MD 0.00233291%

Employer's proportionate share of system NPL/(A) at prior MD \$ 143,705
Employer's proportionate share of system NPL/(A) at MD \$ 350,224

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 565,495
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 170,295

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 62,756
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,235)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 979

Employer's Total Pension Expense/(Income) \$ 61,500

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 11,587 | \$ 0 |
| Changes of assumptions | \$ 74,694 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 69,190 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 9,512 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 6,584 | \$ 1,820 |
| Total (prior to post-MD contributions) | \$ 162,055 | \$ 11,332 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 150,723 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 26,724 |
| 2 nd Fiscal Year | 26,724 |
| 3 rd Fiscal Year | 52,262 |
| 4 th Fiscal Year | 39,560 |
| 5 th Fiscal Year | 5,453 |
| Thereafter | 0 |
| Total | \$ 150,723 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00963696%
Employer's proportionate share at MD 0.01428988%

Employer's proportionate share of system NPL/(A) at prior MD \$ 553,302
Employer's proportionate share of system NPL/(A) at MD **\$ 2,145,243**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,463,852
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,043,116

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 384,400
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 54,918
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 31,041

Employer's Total Pension Expense/(Income) **\$ 470,359**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 70,974 | \$ 0 |
| Changes of assumptions | \$ 457,529 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 423,810 | \$ 0 |
| Changes in proportionate share | \$ 250,487 | \$ 11,337 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 115,991 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,318,791 | \$ 11,337 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,307,454 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 257,345 |
| 2 nd Fiscal Year | 257,345 |
| 3 rd Fiscal Year | 411,805 |
| 4 th Fiscal Year | 324,317 |
| 5 th Fiscal Year | 56,641 |
| Thereafter | 0 |
| Total | \$ 1,307,454 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03566284%
Employer's proportionate share at MD 0.03200949%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,047,568
Employer's proportionate share of system NPL/(A) at MD \$ 4,805,368

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,759,067
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,336,592

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 861,060
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (62,248)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 21,131

Employer's Total Pension Expense/(Income) \$ 819,943

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 158,983 | \$ 0 |
| Changes of assumptions | \$ 1,024,869 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 949,339 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 252,807 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 143,287 | \$ 38,451 |
| Total (prior to post-MD contributions) | \$ 2,276,478 | \$ 291,258 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,985,220 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 342,790 |
| 2 nd Fiscal Year | 342,790 |
| 3 rd Fiscal Year | 694,299 |
| 4 th Fiscal Year | 531,810 |
| 5 th Fiscal Year | 73,531 |
| Thereafter | 0 |
| Total | \$ 1,985,220 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00389632%
Employer's proportionate share at MD 0.00414551%

Employer's proportionate share of system NPL/(A) at prior MD \$ 223,706
Employer's proportionate share of system NPL/(A) at MD **\$ 622,337**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,004,867
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 302,609

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 111,515
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,379
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,126

Employer's Total Pension Expense/(Income) **\$ 118,020**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 20,590 | \$ 0 |
| Changes of assumptions | \$ 132,730 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 122,948 | \$ 0 |
| Changes in proportionate share | \$ 13,414 | \$ 2,522 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 16,522 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 306,204 | \$ 2,522 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 303,682 |

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 | \$ 56,224 |
| 2 nd Fiscal Year | 56,224 |
| 3 rd Fiscal Year | 101,272 |
| 4 th Fiscal Year | 78,001 |
| 5 th Fiscal Year | 11,960 |
| Thereafter | 0 |
| Total | \$ 303,682 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00258236%
Employer's proportionate share at MD 0.00360478%

Employer's proportionate share of system NPL/(A) at prior MD \$ 148,265
Employer's proportionate share of system NPL/(A) at MD \$ 541,161

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 873,795
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 263,138

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 96,969
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,644
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,418)

Employer's Total Pension Expense/(Income) \$ 99,195

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 17,904 | \$ 0 |
| Changes of assumptions | \$ 115,417 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 106,911 | \$ 0 |
| Changes in proportionate share | \$ 55,041 | \$ 27,731 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,038 | \$ 8,053 |
| Total (prior to post-MD contributions) | \$ 297,311 | \$ 35,784 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 261,527 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 45,460 |
| 2 nd Fiscal Year | 45,460 |
| 3 rd Fiscal Year | 86,033 |
| 4 th Fiscal Year | 72,068 |
| 5 th Fiscal Year | 12,506 |
| Thereafter | 0 |
| Total | \$ 261,527 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00775784%
Employer's proportionate share at MD 0.00212806%

Employer's proportionate share of system NPL/(A) at prior MD \$ 445,413
Employer's proportionate share of system NPL/(A) at MD \$ 319,471

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 515,839
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 155,342

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 57,245
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (66,960)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,095)

Employer's Total Pension Expense/(Income) \$ (11,810)

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 10,570 | \$ 0 |
| Changes of assumptions | \$ 68,136 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 63,114 | \$ 0 |
| Changes in proportionate share | \$ 11,978 | \$ 303,076 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 20,562 | \$ 24,897 |
| Total (prior to post-MD contributions) | \$ 174,360 | \$ 327,973 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ (153,613) |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ (43,532) |
| 2 nd Fiscal Year | (43,532) |
| 3 rd Fiscal Year | (20,713) |
| 4 th Fiscal Year | (31,060) |
| 5 th Fiscal Year | (14,777) |
| Thereafter | 0 |
| Total | \$ -153,613 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00210483%
Employer's proportionate share at MD 0.00275145%

Employer's proportionate share of system NPL/(A) at prior MD \$ 120,848
Employer's proportionate share of system NPL/(A) at MD \$ 413,057

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 666,949
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 200,847

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 74,014
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,041
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,050)

Employer's Total Pension Expense/(Income) \$ 76,005

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 13,666 | \$ 0 |
| Changes of assumptions | \$ 88,095 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 81,603 | \$ 0 |
| Changes in proportionate share | \$ 34,810 | \$ 13,785 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 6,244 | \$ 14,981 |
| Total (prior to post-MD contributions) | \$ 224,418 | \$ 28,766 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 195,652 |

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 | \$ 34,991 |
| 2 nd Fiscal Year | 34,991 |
| 3 rd Fiscal Year | 65,483 |
| 4 th Fiscal Year | 51,976 |
| 5 th Fiscal Year | 8,211 |
| Thereafter | 0 |
| Total | \$ 195,652 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00446510%
Employer's proportionate share at MD 0.00437078%

Employer's proportionate share of system NPL/(A) at prior MD \$ 256,362
Employer's proportionate share of system NPL/(A) at MD \$ 656,156

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,059,472
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 319,053

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 117,575
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 935
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,141)

Employer's Total Pension Expense/(Income) \$ 116,369

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 21,708 | \$ 0 |
| Changes of assumptions | \$ 139,942 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 129,629 | \$ 0 |
| Changes in proportionate share | \$ 7,195 | \$ 5,077 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 978 | \$ 7,790 |
| Total (prior to post-MD contributions) | \$ 299,452 | \$ 12,867 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 286,585 |

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 | \$ 51,215 |
| 2 nd Fiscal Year | 51,215 |
| 3 rd Fiscal Year | 99,140 |
| 4 th Fiscal Year | 74,754 |
| 5 th Fiscal Year | 10,261 |
| Thereafter | 0 |
| Total | \$ 286,585 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00541884%
Employer's proportionate share at MD 0.00689242%

Employer's proportionate share of system NPL/(A) at prior MD \$ 311,121
Employer's proportionate share of system NPL/(A) at MD \$ 1,034,712

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,670,715
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 503,125

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 185,407
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,200
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,292)

Employer's Total Pension Expense/(Income) \$ 203,315

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 34,233 | \$ 0 |
| Changes of assumptions | \$ 220,679 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 204,416 | \$ 0 |
| Changes in proportionate share | \$ 81,884 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 270 | \$ 4,729 |
| Total (prior to post-MD contributions) | \$ 541,482 | \$ 4,729 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 536,753 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 100,573 |
| 2 nd Fiscal Year | 100,573 |
| 3 rd Fiscal Year | 175,903 |
| 4 th Fiscal Year | 137,537 |
| 5 th Fiscal Year | 22,167 |
| Thereafter | 0 |
| Total | \$ 536,753 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02393982%
Employer's proportionate share at MD 0.02108262%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,374,496
Employer's proportionate share of system NPL/(A) at MD \$ 3,164,991

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,110,405
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,538,965

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 567,126
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (37,365)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,080

Employer's Total Pension Expense/(Income) \$ 539,841

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 104,712 | \$ 0 |
| Changes of assumptions | \$ 675,016 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 625,269 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 159,237 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 51,173 | \$ 10,362 |
| Total (prior to post-MD contributions) | \$ 1,456,170 | \$ 169,599 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,286,571 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 225,570 |
| 2 nd Fiscal Year | 225,570 |
| 3 rd Fiscal Year | 454,859 |
| 4 th Fiscal Year | 337,417 |
| 5 th Fiscal Year | 43,155 |
| Thereafter | 0 |
| Total | \$ 1,286,571 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02650077%
Employer's proportionate share at MD 0.02461205%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,521,531
Employer's proportionate share of system NPL/(A) at MD \$ 3,694,840

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,965,935
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,796,602

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 662,068
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22,960)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,565)

Employer's Total Pension Expense/(Income) \$ 622,543

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 122,241 | \$ 0 |
| Changes of assumptions | \$ 788,021 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 729,945 | \$ 0 |
| Changes in proportionate share | \$ 2,333 | \$ 101,678 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 18,961 | \$ 65,104 |
| Total (prior to post-MD contributions) | \$ 1,661,501 | \$ 166,782 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,494,719 |

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 | \$ 255,661 |
| 2 nd Fiscal Year | 255,661 |
| 3 rd Fiscal Year | 527,890 |
| 4 th Fiscal Year | 401,879 |
| 5 th Fiscal Year | 53,630 |
| Thereafter | 0 |
| Total | \$ 1,494,719 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06730373%
Employer's proportionate share at MD 0.05719883%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,864,218
Employer's proportionate share of system NPL/(A) at MD \$ 8,586,872

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,864,936
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,175,335

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,538,657
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (141,382)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 368,657

Employer's Total Pension Expense/(Income) \$ 1,765,932

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 284,091 | \$ 0 |
| Changes of assumptions | \$ 1,831,374 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,696,406 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 594,561 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,084,384 | \$ 33,461 |
| Total (prior to post-MD contributions) | \$ 4,896,255 | \$ 628,022 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,268,233 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 913,291 |
| 2 nd Fiscal Year | 913,291 |
| 3 rd Fiscal Year | 1,410,937 |
| 4 th Fiscal Year | 912,927 |
| 5 th Fiscal Year | 117,786 |
| Thereafter | 0 |
| Total | \$ 4,268,233 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00366864%
Employer's proportionate share at MD 0.00323600%

Employer's proportionate share of system NPL/(A) at prior MD \$ 210,634
Employer's proportionate share of system NPL/(A) at MD \$ 485,799

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 784,403
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 236,218

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 87,049
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,202)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,043)

Employer's Total Pension Expense/(Income) \$ 79,804

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 16,072 | \$ 0 |
| Changes of assumptions | \$ 103,609 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 95,973 | \$ 0 |
| Changes in proportionate share | \$ 14,332 | \$ 23,291 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 20,816 |
| Total (prior to post-MD contributions) | \$ 229,986 | \$ 44,107 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 185,879 |

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 | \$ 31,566 |
| 2 nd Fiscal Year | 31,566 |
| 3 rd Fiscal Year | 67,358 |
| 4 th Fiscal Year | 49,565 |
| 5 th Fiscal Year | 5,825 |
| Thereafter | 0 |
| Total | \$ 185,879 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00864938%
Employer's proportionate share at MD 0.00709457%

Employer's proportionate share of system NPL/(A) at prior MD \$ 496,601
Employer's proportionate share of system NPL/(A) at MD \$ 1,065,060

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,719,716
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 517,881

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 190,845
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (19,721)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,503)

Employer's Total Pension Expense/(Income) \$ 168,621

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 35,237 | \$ 0 |
| Changes of assumptions | \$ 227,152 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 210,411 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 84,568 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 22,880 | \$ 24,636 |
| Total (prior to post-MD contributions) | \$ 495,680 | \$ 109,204 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 386,476 |

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 | \$ 62,865 |
| 2 nd Fiscal Year | 62,865 |
| 3 rd Fiscal Year | 141,423 |
| 4 th Fiscal Year | 106,442 |
| 5 th Fiscal Year | 12,880 |
| Thereafter | 0 |
| Total | \$ 386,476 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00352284%
Employer's proportionate share at MD 0.00377938%

Employer's proportionate share of system NPL/(A) at prior MD \$ 202,262
Employer's proportionate share of system NPL/(A) at MD **\$ 567,373**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 916,118
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 275,883

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 101,666
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 938
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,484

Employer's Total Pension Expense/(Income) **\$ 113,088**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 18,771 | \$ 0 |
| Changes of assumptions | \$ 121,007 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 112,089 | \$ 0 |
| Changes in proportionate share | \$ 13,811 | \$ 7,733 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 36,400 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 302,078 | \$ 7,733 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 294,345 |

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 | \$ 56,750 |
| 2 nd Fiscal Year | 56,750 |
| 3 rd Fiscal Year | 96,719 |
| 4 th Fiscal Year | 72,886 |
| 5 th Fiscal Year | 11,240 |
| Thereafter | 0 |
| Total | \$ 294,345 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.00312585%

Employer's proportionate share at MD 0.00216301%

Employer's proportionate share of system NPL/(A) at prior MD \$ 179,469

Employer's proportionate share of system NPL/(A) at MD \$ 324,718

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 524,311

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 157,893

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 58,185

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,871)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,691)

Employer's Total Pension Expense/(Income) \$ 44,623

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 10,743 | \$ 0 |
| Changes of assumptions | \$ 69,255 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 64,151 | \$ 0 |
| Changes in proportionate share | \$ 7,424 | \$ 51,834 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 12,387 |
| Total (prior to post-MD contributions) | \$ 151,573 | \$ 64,221 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 87,352 |

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 | \$ 12,380 |
| 2 nd Fiscal Year | 12,380 |
| 3 rd Fiscal Year | 36,211 |
| 4 th Fiscal Year | 24,842 |
| 5 th Fiscal Year | 1,538 |
| Thereafter | 0 |
| Total | \$ 87,352 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00781955%
Employer's proportionate share at MD 0.01188185%

Employer's proportionate share of system NPL/(A) at prior MD \$ 448,956
Employer's proportionate share of system NPL/(A) at MD \$ 1,783,742

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,880,148
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 867,338

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 319,624
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 59,334
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,820)

Employer's Total Pension Expense/(Income) \$ 374,138

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 59,014 | \$ 0 |
| Changes of assumptions | \$ 380,429 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 352,392 | \$ 0 |
| Changes in proportionate share | \$ 247,509 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,511 | \$ 24,452 |
| Total (prior to post-MD contributions) | \$ 1,042,855 | \$ 24,452 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,018,403 |

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 | \$ 197,019 |
| 2 nd Fiscal Year | 197,019 |
| 3 rd Fiscal Year | 326,401 |
| 4 th Fiscal Year | 255,187 |
| 5 th Fiscal Year | 42,778 |
| Thereafter | 0 |
| Total | \$ 1,018,403 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00786284%
Employer's proportionate share at MD 0.00725055%

Employer's proportionate share of system NPL/(A) at prior MD \$ 451,442
Employer's proportionate share of system NPL/(A) at MD \$ 1,088,476

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,757,526
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 529,267

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 195,041
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,934)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,516

Employer's Total Pension Expense/(Income) \$ 193,623

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 36,012 | \$ 0 |
| Changes of assumptions | \$ 232,146 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 215,037 | \$ 0 |
| Changes in proportionate share | \$ 5,888 | \$ 32,962 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 17,589 | \$ 2,559 |
| Total (prior to post-MD contributions) | \$ 506,672 | \$ 35,521 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 471,151 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 85,542 |
| 2 nd Fiscal Year | 85,542 |
| 3 rd Fiscal Year | 163,631 |
| 4 th Fiscal Year | 120,554 |
| 5 th Fiscal Year | 15,882 |
| Thereafter | 0 |
| Total | \$ 471,151 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.05922300% |
| Employer's proportionate share at MD | 0.05709254% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 3,400,266 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 8,570,916 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 13,839,171 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 4,167,576 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 1,535,798 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ 3,228 |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ 11,064 |
| Employer's Total Pension Expense/(Income) | \$ 1,550,090 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 283,563 | \$ 0 |
| Changes of assumptions | \$ 1,827,970 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,693,253 | \$ 0 |
| Changes in proportionate share | \$ 101,661 | \$ 114,692 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 72,128 | \$ 30,374 |
| Total (prior to post-MD contributions) | \$ 3,978,575 | \$ 145,066 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,833,509 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 699,034 |
| 2 nd Fiscal Year | 699,034 |
| 3 rd Fiscal Year | 1,320,057 |
| 4 th Fiscal Year | 982,044 |
| 5 th Fiscal Year | 133,342 |
| Thereafter | 0 |
| Total | \$ 3,833,509 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00530186%
Employer's proportionate share at MD 0.00445394%

Employer's proportionate share of system NPL/(A) at prior MD \$ 304,404
Employer's proportionate share of system NPL/(A) at MD \$ 668,640

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,079,630
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 325,124

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 119,812
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,620)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,013)

Employer's Total Pension Expense/(Income) \$ 105,179

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 22,122 | \$ 0 |
| Changes of assumptions | \$ 142,605 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 132,095 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 45,663 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,404 | \$ 14,762 |
| Total (prior to post-MD contributions) | \$ 299,226 | \$ 60,425 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 238,801 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 38,785 |
| 2 nd Fiscal Year | 38,785 |
| 3 rd Fiscal Year | 87,878 |
| 4 th Fiscal Year | 65,618 |
| 5 th Fiscal Year | 7,734 |
| Thereafter | 0 |
| Total | \$ 238,801 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.55014352%

Employer's proportionate share at MD 0.54657727%

Employer's proportionate share of system NPL/(A) at prior MD \$ 31,586,277

Employer's proportionate share of system NPL/(A) at MD \$ 82,053,939

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 132,489,753

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 39,898,424

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,703,013

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 96,593

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (633,470)

Employer's Total Pension Expense/(Income) \$ 14,166,136

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,714,703 | \$ 0 |
| Changes of assumptions | \$ 17,500,133 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 16,210,416 | \$ 0 |
| Changes in proportionate share | \$ 480,217 | \$ 191,987 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 2,124,110 |
| Total (prior to post-MD contributions) | \$ 36,905,469 | \$ 2,316,097 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 34,589,372 |

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 | \$ 6,018,518 |
| 2 nd Fiscal Year | 6,018,518 |
| 3 rd Fiscal Year | 12,057,265 |
| 4 th Fiscal Year | 9,220,891 |
| 5 th Fiscal Year | 1,274,180 |
| Thereafter | 0 |
| Total | \$ 34,589,372 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03107668%
Employer's proportionate share at MD 0.02888365%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,784,256
Employer's proportionate share of system NPL/(A) at MD \$ 4,336,107

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,001,366
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,108,416

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 776,975
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,804)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,807

Employer's Total Pension Expense/(Income) \$ 771,978

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 143,457 | \$ 0 |
| Changes of assumptions | \$ 924,787 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 856,633 | \$ 0 |
| Changes in proportionate share | \$ 12,415 | \$ 118,060 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 65,765 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 2,003,057 | \$ 118,060 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,884,997 |

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 | \$ 341,420 |
| 2 nd Fiscal Year | 341,420 |
| 3 rd Fiscal Year | 655,002 |
| 4 th Fiscal Year | 483,577 |
| 5 th Fiscal Year | 63,578 |
| Thereafter | 0 |
| Total | \$ 1,884,997 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05433014%
Employer's proportionate share at MD 0.05296150%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,119,344
Employer's proportionate share of system NPL/(A) at MD \$ 7,950,751

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,837,812
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,866,023

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,424,673
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,505)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,828)

Employer's Total Pension Expense/(Income) \$ 1,419,340

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 263,046 | \$ 0 |
| Changes of assumptions | \$ 1,695,704 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,570,735 | \$ 0 |
| Changes in proportionate share | \$ 53,144 | \$ 73,680 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 106,199 | \$ 92,166 |
| Total (prior to post-MD contributions) | \$ 3,688,828 | \$ 165,846 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,522,982 |

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 | \$ 629,863 |
| 2 nd Fiscal Year | 629,863 |
| 3 rd Fiscal Year | 1,211,387 |
| 4 th Fiscal Year | 921,781 |
| 5 th Fiscal Year | 130,088 |
| Thereafter | 0 |
| Total | \$ 3,522,982 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00047279%
Employer's proportionate share at MD 0.00040876%

Employer's proportionate share of system NPL/(A) at prior MD \$ 27,145
Employer's proportionate share of system NPL/(A) at MD \$ 61,364

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 99,083
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 29,838

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,996
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,161)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,471

Employer's Total Pension Expense/(Income) \$ 11,306

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,030 | \$ 0 |
| Changes of assumptions | \$ 13,088 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 12,123 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 4,669 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 5,394 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 32,635 | \$ 4,669 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 27,966 |

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 | \$ 5,212 |
| 2 nd Fiscal Year | 5,212 |
| 3 rd Fiscal Year | 9,546 |
| 4 th Fiscal Year | 7,026 |
| 5 th Fiscal Year | 968 |
| Thereafter | 0 |
| Total | \$ 27,966 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00032225%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 48,377**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 78,113
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 23,523

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,669
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,923)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,956)

Employer's Total Pension Expense/(Income) **\$ 790**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,601 | \$ 0 |
| Changes of assumptions | \$ 10,318 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 9,557 | \$ 0 |
| Changes in proportionate share | \$ 17,348 | \$ 27,055 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 11,295 |
| Total (prior to post-MD contributions) | \$ 38,824 | \$ 38,350 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 474 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ (4,014) |
| 2 nd Fiscal Year | (4,014) |
| 3 rd Fiscal Year | 856 |
| 4 th Fiscal Year | 5,835 |
| 5 th Fiscal Year | 1,811 |
| Thereafter | 0 |
| Total | \$ 474 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00964187%
Employer's proportionate share at MD 0.00888330%

Employer's proportionate share of system NPL/(A) at prior MD \$ 553,584
Employer's proportionate share of system NPL/(A) at MD **\$ 1,333,590**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,153,303
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 648,453

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 238,962
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,750)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,674)

Employer's Total Pension Expense/(Income) **\$ 218,538**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 44,121 | \$ 0 |
| Changes of assumptions | \$ 284,423 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 263,461 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 48,499 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 7,206 | \$ 31,955 |
| Total (prior to post-MD contributions) | \$ 599,211 | \$ 80,454 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 518,757 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 86,118 |
| 2 nd Fiscal Year | 86,118 |
| 3 rd Fiscal Year | 184,872 |
| 4 th Fiscal Year | 142,557 |
| 5 th Fiscal Year | 19,092 |
| Thereafter | 0 |
| Total | \$ 518,757 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00544897%
Employer's proportionate share at MD 0.00491341%

Employer's proportionate share of system NPL/(A) at prior MD \$ 312,851
Employer's proportionate share of system NPL/(A) at MD \$ 737,617

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,191,005
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 358,663

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 132,171
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,227)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,022)

Employer's Total Pension Expense/(Income) \$ 124,922

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 24,404 | \$ 0 |
| Changes of assumptions | \$ 157,316 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 145,722 | \$ 0 |
| Changes in proportionate share | \$ 8,423 | \$ 28,832 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 10,023 |
| Total (prior to post-MD contributions) | \$ 335,865 | \$ 38,855 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 297,010 |

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 | \$ 51,680 |
| 2 nd Fiscal Year | 51,680 |
| 3 rd Fiscal Year | 105,539 |
| 4 th Fiscal Year | 78,268 |
| 5 th Fiscal Year | 9,842 |
| Thereafter | 0 |
| Total | \$ 297,010 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00019389%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,132
Employer's proportionate share of system NPL/(A) at MD \$ 0

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,841)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 77

Employer's Total Pension Expense/(Income) \$ (1,764)

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 1,996 | \$ 10,438 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,867 | \$ 1,153 |
| Total (prior to post-MD contributions) | \$ 3,863 | \$ 11,591 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ (7,728) |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ (1,764) |
| 2 nd Fiscal Year | (1,764) |
| 3 rd Fiscal Year | (1,733) |
| 4 th Fiscal Year | (1,872) |
| 5 th Fiscal Year | (595) |
| Thereafter | 0 |
| Total | \$ -7,728 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00285061%
Employer's proportionate share at MD 0.00242330%

Employer's proportionate share of system NPL/(A) at prior MD \$ 163,667
Employer's proportionate share of system NPL/(A) at MD \$ 363,794

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 587,405
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 176,893

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 65,187
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,258)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 386

Employer's Total Pension Expense/(Income) \$ 63,315

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 12,036 | \$ 0 |
| Changes of assumptions | \$ 77,588 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 71,870 | \$ 0 |
| Changes in proportionate share | \$ 10,512 | \$ 23,004 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 4,770 | \$ 4,299 |
| Total (prior to post-MD contributions) | \$ 176,776 | \$ 27,303 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 149,473 |

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 | \$ 27,192 |
| 2 nd Fiscal Year | 27,192 |
| 3 rd Fiscal Year | 53,140 |
| 4 th Fiscal Year | 37,620 |
| 5 th Fiscal Year | 4,330 |
| Thereafter | 0 |
| Total | \$ 149,473 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00289225%
Employer's proportionate share at MD 0.00251790%

Employer's proportionate share of system NPL/(A) at prior MD \$ 166,057
Employer's proportionate share of system NPL/(A) at MD \$ 377,995

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 610,336
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 183,799

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 67,732
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,824)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,464)

Employer's Total Pension Expense/(Income) \$ 61,444

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 12,506 | \$ 0 |
| Changes of assumptions | \$ 80,617 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 74,676 | \$ 0 |
| Changes in proportionate share | \$ 2,934 | \$ 20,152 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 7,979 |
| Total (prior to post-MD contributions) | \$ 170,733 | \$ 28,131 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 142,602 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 23,911 |
| 2 nd Fiscal Year | 23,911 |
| 3 rd Fiscal Year | 51,661 |
| 4 th Fiscal Year | 38,463 |
| 5 th Fiscal Year | 4,658 |
| Thereafter | 0 |
| Total | \$ 142,602 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00272719%
Employer's proportionate share at MD 0.00302606%

Employer's proportionate share of system NPL/(A) at prior MD \$ 156,581
Employer's proportionate share of system NPL/(A) at MD \$ 454,282

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 733,514
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 220,893

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 81,401
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,928
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,686)

Employer's Total Pension Expense/(Income) \$ 81,643

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 15,030 | \$ 0 |
| Changes of assumptions | \$ 96,887 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 89,747 | \$ 0 |
| Changes in proportionate share | \$ 23,520 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 20,544 |
| Total (prior to post-MD contributions) | \$ 225,184 | \$ 20,544 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 204,640 |

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 | \$ 36,535 |
| 2 nd Fiscal Year | 36,535 |
| 3 rd Fiscal Year | 69,991 |
| 4 th Fiscal Year | 53,801 |
| 5 th Fiscal Year | 7,778 |
| Thereafter | 0 |
| Total | \$ 204,640 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00080622%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 121,032

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 195,427
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 58,852

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,687
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 10,094
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (727)

Employer's Total Pension Expense/(Income) \$ 31,054

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 4,004 | \$ 0 |
| Changes of assumptions | \$ 25,813 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 23,911 | \$ 0 |
| Changes in proportionate share | \$ 43,402 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 3,124 |
| Total (prior to post-MD contributions) | \$ 97,130 | \$ 3,124 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 94,006 |

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 | \$ 19,036 |
| 2 nd Fiscal Year | 19,036 |
| 3 rd Fiscal Year | 27,852 |
| 4 th Fiscal Year | 23,326 |
| 5 th Fiscal Year | 4,756 |
| Thereafter | 0 |
| Total | \$ 94,006 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.01250723%

Employer's proportionate share at MD 0.00756730%

Employer's proportionate share of system NPL/(A) at prior MD \$ 718,098

Employer's proportionate share of system NPL/(A) at MD \$ 1,136,027

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,834,306

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 552,389

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 203,562

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (60,416)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,485)

Employer's Total Pension Expense/(Income) \$ 133,661

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 37,585 | \$ 0 |
| Changes of assumptions | \$ 242,287 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 224,431 | \$ 0 |
| Changes in proportionate share | \$ 4,861 | \$ 265,938 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 23,766 | \$ 47,890 |
| Total (prior to post-MD contributions) | \$ 532,930 | \$ 313,828 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 219,102 |

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 | \$ 20,858 |
| 2 nd Fiscal Year | 20,858 |
| 3 rd Fiscal Year | 105,178 |
| 4 th Fiscal Year | 70,842 |
| 5 th Fiscal Year | 1,367 |
| Thereafter | 0 |
| Total | \$ 219,102 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01447453%
Employer's proportionate share at MD 0.01105584%

Employer's proportionate share of system NPL/(A) at prior MD \$ 831,050
Employer's proportionate share of system NPL/(A) at MD \$ 1,659,738

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,679,924
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 807,042

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 297,404
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (40,582)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,669

Employer's Total Pension Expense/(Income) \$ 265,491

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 54,911 | \$ 0 |
| Changes of assumptions | \$ 353,982 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 327,895 | \$ 0 |
| Changes in proportionate share | \$ 7,545 | \$ 184,042 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 46,653 | \$ 10,209 |
| Total (prior to post-MD contributions) | \$ 790,986 | \$ 194,251 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 596,735 |

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 | \$ 100,686 |
| 2 nd Fiscal Year | 100,686 |
| 3 rd Fiscal Year | 220,743 |
| 4 th Fiscal Year | 157,899 |
| 5 th Fiscal Year | 16,722 |
| Thereafter | 0 |
| Total | \$ 596,735 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00141934%
Employer's proportionate share at MD 0.00129454%

Employer's proportionate share of system NPL/(A) at prior MD \$ 81,491
Employer's proportionate share of system NPL/(A) at MD **\$ 194,341**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 313,795
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 94,497

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 34,823
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (963)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,556)

Employer's Total Pension Expense/(Income) **\$ 32,304**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 6,430 | \$ 0 |
| Changes of assumptions | \$ 41,448 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 38,394 | \$ 0 |
| Changes in proportionate share | \$ 2,036 | \$ 6,719 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,482 | \$ 7,424 |
| Total (prior to post-MD contributions) | \$ 91,790 | \$ 14,143 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 77,647 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 13,007 |
| 2 nd Fiscal Year | 13,007 |
| 3 rd Fiscal Year | 27,474 |
| 4 th Fiscal Year | 21,262 |
| 5 th Fiscal Year | 2,895 |
| Thereafter | 0 |
| Total | \$ 77,647 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00242845%
Employer's proportionate share at MD 0.00372919%

Employer's proportionate share of system NPL/(A) at prior MD \$ 139,429
Employer's proportionate share of system NPL/(A) at MD **\$ 559,838**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 903,952
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 272,219

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 100,316
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 17,970
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 30,318

Employer's Total Pension Expense/(Income) **\$ 148,604**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 18,522 | \$ 0 |
| Changes of assumptions | \$ 119,400 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 110,601 | \$ 0 |
| Changes in proportionate share | \$ 75,751 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 82,132 | \$ 786 |
| Total (prior to post-MD contributions) | \$ 406,406 | \$ 786 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 405,620 |

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 | \$ 93,014 |
| 2 nd Fiscal Year | 93,014 |
| 3 rd Fiscal Year | 123,005 |
| 4 th Fiscal Year | 82,756 |
| 5 th Fiscal Year | 13,830 |
| Thereafter | 0 |
| Total | \$ 405,620 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05148342%
Employer's proportionate share at MD 0.04555175%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,955,901
Employer's proportionate share of system NPL/(A) at MD \$ 6,838,375

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,041,696
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,325,135

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,225,349
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (87,808)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (54,366)

Employer's Total Pension Expense/(Income) \$ 1,083,175

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 226,243 | \$ 0 |
| Changes of assumptions | \$ 1,458,461 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,350,976 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 365,387 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 174,877 |
| Total (prior to post-MD contributions) | \$ 3,035,680 | \$ 540,264 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,495,416 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 404,153 |
| 2 nd Fiscal Year | 404,153 |
| 3 rd Fiscal Year | 910,308 |
| 4 th Fiscal Year | 691,201 |
| 5 th Fiscal Year | 85,602 |
| Thereafter | 0 |
| Total | \$ 2,495,416 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00165825%
Employer's proportionate share at MD 0.00131772%

Employer's proportionate share of system NPL/(A) at prior MD \$ 95,208
Employer's proportionate share of system NPL/(A) at MD \$ 197,820

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 319,414
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 96,189

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 35,447
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,859)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,099)

Employer's Total Pension Expense/(Income) \$ 26,489

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 6,545 | \$ 0 |
| Changes of assumptions | \$ 42,190 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 39,081 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 27,157 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,769 | \$ 7,206 |
| Total (prior to post-MD contributions) | \$ 89,585 | \$ 34,363 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 55,222 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 6,846 |
| 2 nd Fiscal Year | 6,846 |
| 3 rd Fiscal Year | 21,921 |
| 4 th Fiscal Year | 17,588 |
| 5 th Fiscal Year | 2,021 |
| Thereafter | 0 |
| Total | \$ 55,222 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00118500%
Employer's proportionate share at MD 0.00102647%

Employer's proportionate share of system NPL/(A) at prior MD \$ 68,036
Employer's proportionate share of system NPL/(A) at MD \$ 154,097

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 248,815
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 74,929

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 27,612
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,102)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,361)

Employer's Total Pension Expense/(Income) \$ 19,149

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 5,098 | \$ 0 |
| Changes of assumptions | \$ 32,865 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 30,443 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 8,931 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 21,728 |
| Total (prior to post-MD contributions) | \$ 68,406 | \$ 30,659 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 37,747 |

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 | \$ 3,848 |
| 2 nd Fiscal Year | 3,848 |
| 3 rd Fiscal Year | 15,873 |
| 4 th Fiscal Year | 12,862 |
| 5 th Fiscal Year | 1,316 |
| Thereafter | 0 |
| Total | \$ 37,747 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.26132208%

Employer's proportionate share at MD 0.25798970%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,003,706

Employer's proportionate share of system NPL/(A) at MD \$ 38,730,244

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 62,536,431

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 18,832,438

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,939,963

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,216)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (346,991)

Employer's Total Pension Expense/(Income) \$ 6,569,756

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,281,366 | \$ 0 |
| Changes of assumptions | \$ 8,260,230 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 7,651,471 | \$ 0 |
| Changes in proportionate share | \$ 62,914 | \$ 179,397 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 1,104,059 |
| Total (prior to post-MD contributions) | \$ 17,255,981 | \$ 1,283,456 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 15,972,525 |

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 | \$ 2,724,002 |
| 2 nd Fiscal Year | 2,724,002 |
| 3 rd Fiscal Year | 5,592,744 |
| 4 th Fiscal Year | 4,328,244 |
| 5 th Fiscal Year | 603,533 |
| Thereafter | 0 |
| Total | \$ 15,972,525 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 367

Employer's Total Pension Expense/(Income) **\$ 367**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,099 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,099 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,099 |

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 | \$ 367 |
| 2 nd Fiscal Year | 367 |
| 3 rd Fiscal Year | 294 |
| 4 th Fiscal Year | 71 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 1,099 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00531728%
Employer's proportionate share at MD 0.00452304%

Employer's proportionate share of system NPL/(A) at prior MD \$ 305,290
Employer's proportionate share of system NPL/(A) at MD \$ 679,013

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,096,380
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 330,168

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 121,670
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (13,287)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,429

Employer's Total Pension Expense/(Income) \$ 109,812

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 22,465 | \$ 0 |
| Changes of assumptions | \$ 144,817 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 134,145 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 54,121 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 14,803 | \$ 6,016 |
| Total (prior to post-MD contributions) | \$ 316,230 | \$ 60,137 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 256,093 |

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 | \$ 42,389 |
| 2 nd Fiscal Year | 42,389 |
| 3 rd Fiscal Year | 92,260 |
| 4 th Fiscal Year | 70,084 |
| 5 th Fiscal Year | 8,970 |
| Thereafter | 0 |
| Total | \$ 256,093 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 970

Employer's Total Pension Expense/(Income) **\$ 970**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,262 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 3,262 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,262 |

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 | \$ 970 |
| 2 nd Fiscal Year | 970 |
| 3 rd Fiscal Year | 825 |
| 4 th Fiscal Year | 414 |
| 5 th Fiscal Year | 83 |
| Thereafter | 0 |
| Total | \$ 3,262 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00216355%
Employer's proportionate share at MD 0.00064248%

Employer's proportionate share of system NPL/(A) at prior MD \$ 124,219
Employer's proportionate share of system NPL/(A) at MD \$ 96,451

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 155,736
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 46,899

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,283
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,973)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,004)

Employer's Total Pension Expense/(Income) \$ (3,694)

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,191 | \$ 0 |
| Changes of assumptions | \$ 20,571 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 19,055 | \$ 0 |
| Changes in proportionate share | \$ 236 | \$ 81,887 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,547 | \$ 7,749 |
| Total (prior to post-MD contributions) | \$ 44,600 | \$ 89,636 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ (45,036) |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ (13,271) |
| 2 nd Fiscal Year | (13,271) |
| 3 rd Fiscal Year | (6,102) |
| 4 th Fiscal Year | (8,334) |
| 5 th Fiscal Year | (4,057) |
| Thereafter | 0 |
| Total | \$ -45,036 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00284764%
Employer's proportionate share at MD 0.00453583%

Employer's proportionate share of system NPL/(A) at prior MD \$ 163,496
Employer's proportionate share of system NPL/(A) at MD \$ 680,933

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,099,480
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 331,101

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 122,015
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,876
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,518)

Employer's Total Pension Expense/(Income) \$ 108,373

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 22,528 | \$ 0 |
| Changes of assumptions | \$ 145,227 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 134,524 | \$ 0 |
| Changes in proportionate share | \$ 90,883 | \$ 62,080 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 55,816 |
| Total (prior to post-MD contributions) | \$ 393,162 | \$ 117,896 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 275,266 |

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 | \$ 40,759 |
| 2 nd Fiscal Year | 40,759 |
| 3 rd Fiscal Year | 93,517 |
| 4 th Fiscal Year | 84,934 |
| 5 th Fiscal Year | 15,298 |
| Thereafter | 0 |
| Total | \$ 275,266 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.10175680%
Employer's proportionate share at MD 0.09069346%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,842,327
Employer's proportionate share of system NPL/(A) at MD \$ 13,615,194

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,983,999
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,620,338

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,439,668
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (146,032)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (81,321)

Employer's Total Pension Expense/(Income) \$ 2,212,315

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 450,450 | \$ 0 |
| Changes of assumptions | \$ 2,903,794 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,689,791 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 621,163 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 71,392 | \$ 305,905 |
| Total (prior to post-MD contributions) | \$ 6,115,427 | \$ 927,068 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 5,188,359 |

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 | \$ 860,382 |
| 2 nd Fiscal Year | 860,382 |
| 3 rd Fiscal Year | 1,865,596 |
| 4 th Fiscal Year | 1,419,690 |
| 5 th Fiscal Year | 182,308 |
| Thereafter | 0 |
| Total | \$ 5,188,359 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00422463%
Employer's proportionate share at MD 0.00365866%

Employer's proportionate share of system NPL/(A) at prior MD \$ 242,555
Employer's proportionate share of system NPL/(A) at MD \$ 549,250

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 886,855
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 267,071

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 98,419
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,659)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,468)

Employer's Total Pension Expense/(Income) \$ 87,292

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 18,172 | \$ 0 |
| Changes of assumptions | \$ 117,142 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 108,509 | \$ 0 |
| Changes in proportionate share | \$ 8,250 | \$ 30,469 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 21,559 |
| Total (prior to post-MD contributions) | \$ 252,073 | \$ 52,028 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 200,045 |

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 | \$ 32,753 |
| 2 nd Fiscal Year | 32,753 |
| 3 rd Fiscal Year | 73,281 |
| 4 th Fiscal Year | 54,754 |
| 5 th Fiscal Year | 6,502 |
| Thereafter | 0 |
| Total | \$ 200,045 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00456434%
Employer's proportionate share at MD 0.00346766%

Employer's proportionate share of system NPL/(A) at prior MD \$ 262,060
Employer's proportionate share of system NPL/(A) at MD \$ 520,576

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 840,557
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 253,128

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 93,281
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,884)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,674)

Employer's Total Pension Expense/(Income) \$ 76,723

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 17,223 | \$ 0 |
| Changes of assumptions | \$ 111,026 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 102,844 | \$ 0 |
| Changes in proportionate share | \$ 2,875 | \$ 59,039 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 10,369 | \$ 19,131 |
| Total (prior to post-MD contributions) | \$ 244,337 | \$ 78,170 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 166,167 |

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 | \$ 25,032 |
| 2 nd Fiscal Year | 25,032 |
| 3 rd Fiscal Year | 63,728 |
| 4 th Fiscal Year | 47,406 |
| 5 th Fiscal Year | 4,971 |
| Thereafter | 0 |
| Total | \$ 166,167 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00155776%
Employer's proportionate share at MD 0.00107101%

Employer's proportionate share of system NPL/(A) at prior MD \$ 89,438
Employer's proportionate share of system NPL/(A) at MD \$ 160,783

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 259,612
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 78,180

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 28,810
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,717)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,035)

Employer's Total Pension Expense/(Income) \$ 21,058

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 5,319 | \$ 0 |
| Changes of assumptions | \$ 34,291 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 31,764 | \$ 0 |
| Changes in proportionate share | \$ 1,281 | \$ 26,204 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 793 | \$ 7,049 |
| Total (prior to post-MD contributions) | \$ 73,448 | \$ 33,253 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 40,195 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 5,093 |
| 2 nd Fiscal Year | 5,093 |
| 3 rd Fiscal Year | 17,052 |
| 4 th Fiscal Year | 12,147 |
| 5 th Fiscal Year | 810 |
| Thereafter | 0 |
| Total | \$ 40,195 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00046613%
Employer's proportionate share at MD 0.00047491%

Employer's proportionate share of system NPL/(A) at prior MD \$ 26,763
Employer's proportionate share of system NPL/(A) at MD \$ 71,295

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 115,118
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 34,667

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,775
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,929
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,846)

Employer's Total Pension Expense/(Income) \$ 12,858

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,359 | \$ 0 |
| Changes of assumptions | \$ 15,206 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 14,085 | \$ 0 |
| Changes in proportionate share | \$ 6,657 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 7,061 |
| Total (prior to post-MD contributions) | \$ 38,307 | \$ 7,061 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 31,246 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 5,779 |
| 2 nd Fiscal Year | 5,779 |
| 3 rd Fiscal Year | 10,972 |
| 4 th Fiscal Year | 7,798 |
| 5 th Fiscal Year | 918 |
| Thereafter | 0 |
| Total | \$ 31,246 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00258789%
Employer's proportionate share at MD 0.00348958%

Employer's proportionate share of system NPL/(A) at prior MD \$ 148,583
Employer's proportionate share of system NPL/(A) at MD **\$ 523,867**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 845,871
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 254,728

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 93,870
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,166
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,583)

Employer's Total Pension Expense/(Income) **\$ 98,453**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 17,332 | \$ 0 |
| Changes of assumptions | \$ 111,728 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 103,494 | \$ 0 |
| Changes in proportionate share | \$ 48,541 | \$ 416 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 25,342 |
| Total (prior to post-MD contributions) | \$ 281,095 | \$ 25,758 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 255,337 |

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 | \$ 46,435 |
| 2 nd Fiscal Year | 46,435 |
| 3 rd Fiscal Year | 84,660 |
| 4 th Fiscal Year | 67,030 |
| 5 th Fiscal Year | 10,777 |
| Thereafter | 0 |
| Total | \$ 255,337 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00942945%
Employer's proportionate share at MD 0.00818110%

Employer's proportionate share of system NPL/(A) at prior MD \$ 541,388
Employer's proportionate share of system NPL/(A) at MD **\$ 1,228,173**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,983,090
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 597,195

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 220,073
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,992)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (25,076)

Employer's Total Pension Expense/(Income) **\$ 184,005**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 40,633 | \$ 0 |
| Changes of assumptions | \$ 261,940 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 242,635 | \$ 0 |
| Changes in proportionate share | \$ 15,764 | \$ 67,204 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 87,256 |
| Total (prior to post-MD contributions) | \$ 560,972 | \$ 154,460 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 406,512 |

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 | \$ 62,052 |
| 2 nd Fiscal Year | 62,052 |
| 3 rd Fiscal Year | 153,972 |
| 4 th Fiscal Year | 115,687 |
| 5 th Fiscal Year | 12,748 |
| Thereafter | 0 |
| Total | \$ 406,512 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00320945%
Employer's proportionate share at MD 0.00300696%

Employer's proportionate share of system NPL/(A) at prior MD \$ 184,269
Employer's proportionate share of system NPL/(A) at MD \$ 451,415

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 728,884
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 219,499

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 80,888
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,609)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,650)

Employer's Total Pension Expense/(Income) \$ 77,629

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 14,935 | \$ 0 |
| Changes of assumptions | \$ 96,276 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 89,181 | \$ 0 |
| Changes in proportionate share | \$ 3,148 | \$ 10,901 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,049 | \$ 7,517 |
| Total (prior to post-MD contributions) | \$ 204,589 | \$ 18,418 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 186,171 |

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 | \$ 32,805 |
| 2 nd Fiscal Year | 32,805 |
| 3 rd Fiscal Year | 65,522 |
| 4 th Fiscal Year | 48,720 |
| 5 th Fiscal Year | 6,318 |
| Thereafter | 0 |
| Total | \$ 186,171 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00451342%
Employer's proportionate share at MD 0.00405601%

Employer's proportionate share of system NPL/(A) at prior MD \$ 259,136
Employer's proportionate share of system NPL/(A) at MD \$ 608,901

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 983,173
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 296,076

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 109,107
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,255)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,724)

Employer's Total Pension Expense/(Income) \$ 92,128

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 20,145 | \$ 0 |
| Changes of assumptions | \$ 129,864 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 120,293 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 43,418 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 4,988 | \$ 20,322 |
| Total (prior to post-MD contributions) | \$ 275,290 | \$ 63,740 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 211,550 |

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 | \$ 31,667 |
| 2 nd Fiscal Year | 31,667 |
| 3 rd Fiscal Year | 77,559 |
| 4 th Fiscal Year | 62,237 |
| 5 th Fiscal Year | 8,421 |
| Thereafter | 0 |
| Total | \$ 211,550 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00093945%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 53,938
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,855)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,001

Employer's Total Pension Expense/(Income) **\$ (10,854)**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 50,892 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 4,967 | \$ 946 |
| Total (prior to post-MD contributions) | \$ 4,967 | \$ 51,838 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ (46,871) |

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 | \$ (10,854) |
| 2 nd Fiscal Year | (10,854) |
| 3 rd Fiscal Year | (10,982) |
| 4 th Fiscal Year | (10,946) |
| 5 th Fiscal Year | (3,235) |
| Thereafter | 0 |
| Total | \$ -46,871 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00129426%
Employer's proportionate share at MD 0.00083052%

Employer's proportionate share of system NPL/(A) at prior MD \$ 74,309
Employer's proportionate share of system NPL/(A) at MD \$ 124,680

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 201,317
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 60,625

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,341
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,667)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,585

Employer's Total Pension Expense/(Income) \$ 21,259

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 4,125 | \$ 0 |
| Changes of assumptions | \$ 26,591 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 24,632 | \$ 0 |
| Changes in proportionate share | \$ 474 | \$ 24,964 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 15,446 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 71,268 | \$ 24,964 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 46,304 |

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 | \$ 8,879 |
| 2 nd Fiscal Year | 8,879 |
| 3 rd Fiscal Year | 17,283 |
| 4 th Fiscal Year | 10,594 |
| 5 th Fiscal Year | 668 |
| Thereafter | 0 |
| Total | \$ 46,304 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00154510%
Employer's proportionate share at MD 0.00138289%

Employer's proportionate share of system NPL/(A) at prior MD \$ 88,711
Employer's proportionate share of system NPL/(A) at MD \$ 207,604

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 335,211
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 100,947

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 37,200
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,441)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,954

Employer's Total Pension Expense/(Income) \$ 36,713

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 6,868 | \$ 0 |
| Changes of assumptions | \$ 44,277 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 41,014 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 10,127 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 6,941 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 99,100 | \$ 10,127 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 88,973 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 16,099 |
| 2 nd Fiscal Year | 16,099 |
| 3 rd Fiscal Year | 30,967 |
| 4 th Fiscal Year | 22,814 |
| 5 th Fiscal Year | 2,994 |
| Thereafter | 0 |
| Total | \$ 88,973 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00124294%
Employer's proportionate share at MD 0.00079223%

Employer's proportionate share of system NPL/(A) at prior MD \$ 71,363
Employer's proportionate share of system NPL/(A) at MD \$ 118,932

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 192,036
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 57,830

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,311
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,997)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (913)
Employer's Total Pension Expense/(Income) \$ 14,401

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,935 | \$ 0 |
| Changes of assumptions | \$ 25,365 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 23,496 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 25,466 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 4,943 | \$ 6,764 |
| Total (prior to post-MD contributions) | \$ 57,739 | \$ 32,230 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 25,509 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 2,592 |
| 2 nd Fiscal Year | 2,592 |
| 3 rd Fiscal Year | 11,378 |
| 4 th Fiscal Year | 8,384 |
| 5 th Fiscal Year | 564 |
| Thereafter | 0 |
| Total | \$ 25,509 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00115071%
Employer's proportionate share at MD 0.00113206%

Employer's proportionate share of system NPL/(A) at prior MD \$ 66,068
Employer's proportionate share of system NPL/(A) at MD \$ 169,948

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 274,410
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 82,637

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 30,453
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,750

Employer's Total Pension Expense/(Income) \$ 35,181

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 5,623 | \$ 0 |
| Changes of assumptions | \$ 36,246 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 33,575 | \$ 0 |
| Changes in proportionate share | \$ 720 | \$ 1,004 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 16,811 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 92,975 | \$ 1,004 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 91,971 |

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 | \$ 18,305 |
| 2 nd Fiscal Year | 18,305 |
| 3 rd Fiscal Year | 30,071 |
| 4 th Fiscal Year | 22,000 |
| 5 th Fiscal Year | 3,288 |
| Thereafter | 0 |
| Total | \$ 91,971 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00514609%
Employer's proportionate share at MD 0.00412162%

Employer's proportionate share of system NPL/(A) at prior MD \$ 295,461
Employer's proportionate share of system NPL/(A) at MD \$ 618,751

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 999,076
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 300,865

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 110,872
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (13,637)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,410)

Employer's Total Pension Expense/(Income) \$ 88,825

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 20,471 | \$ 0 |
| Changes of assumptions | \$ 131,965 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 122,239 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 57,908 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 27,680 |
| Total (prior to post-MD contributions) | \$ 274,675 | \$ 85,588 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 189,087 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 27,386 |
| 2 nd Fiscal Year | 27,386 |
| 3 rd Fiscal Year | 73,377 |
| 4 th Fiscal Year | 55,147 |
| 5 th Fiscal Year | 5,791 |
| Thereafter | 0 |
| Total | \$ 189,087 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00888378%
Employer's proportionate share at MD 0.00931177%

Employer's proportionate share of system NPL/(A) at prior MD \$ 510,059
Employer's proportionate share of system NPL/(A) at MD \$ 1,397,913

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,257,163
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 679,730

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 250,488
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,351
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (26,015)

Employer's Total Pension Expense/(Income) \$ 235,824

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 46,249 | \$ 0 |
| Changes of assumptions | \$ 298,141 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 276,169 | \$ 0 |
| Changes in proportionate share | \$ 43,417 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 86,597 |
| Total (prior to post-MD contributions) | \$ 663,976 | \$ 86,597 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 577,379 |

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 | \$ 97,017 |
| 2 nd Fiscal Year | 97,017 |
| 3 rd Fiscal Year | 201,840 |
| 4 th Fiscal Year | 158,808 |
| 5 th Fiscal Year | 22,698 |
| Thereafter | 0 |
| Total | \$ 577,379 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00120025%
Employer's proportionate share at MD 0.00111692%

Employer's proportionate share of system NPL/(A) at prior MD \$ 68,912
Employer's proportionate share of system NPL/(A) at MD \$ 167,676

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 270,740
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 81,532

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 30,045
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (836)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 708

Employer's Total Pension Expense/(Income) \$ 29,917

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 5,547 | \$ 0 |
| Changes of assumptions | \$ 35,761 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 33,126 | \$ 0 |
| Changes in proportionate share | \$ 704 | \$ 4,486 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,906 | \$ 932 |
| Total (prior to post-MD contributions) | \$ 79,044 | \$ 5,418 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 73,626 |

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 | \$ 13,268 |
| 2 nd Fiscal Year | 13,268 |
| 3 rd Fiscal Year | 25,408 |
| 4 th Fiscal Year | 19,063 |
| 5 th Fiscal Year | 2,620 |
| Thereafter | 0 |
| Total | \$ 73,626 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00072726%
Employer's proportionate share at MD 0.00081002%

Employer's proportionate share of system NPL/(A) at prior MD \$ 41,755
Employer's proportionate share of system NPL/(A) at MD \$ 121,603

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 196,348
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 59,129

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,790
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,487
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (844)

Employer's Total Pension Expense/(Income) \$ 22,433

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 4,023 | \$ 0 |
| Changes of assumptions | \$ 25,935 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 24,024 | \$ 0 |
| Changes in proportionate share | \$ 5,992 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 2,990 |
| Total (prior to post-MD contributions) | \$ 59,974 | \$ 2,990 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 56,984 |

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 | \$ 10,358 |
| 2 nd Fiscal Year | 10,358 |
| 3 rd Fiscal Year | 19,286 |
| 4 th Fiscal Year | 14,803 |
| 5 th Fiscal Year | 2,179 |
| Thereafter | 0 |
| Total | \$ 56,984 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00042810%
Employer's proportionate share at MD 0.00036283%

Employer's proportionate share of system NPL/(A) at prior MD \$ 24,579
Employer's proportionate share of system NPL/(A) at MD **\$ 54,469**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 87,950
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 26,485

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,760
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (751)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 88

Employer's Total Pension Expense/(Income) **\$ 9,097**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,802 | \$ 0 |
| Changes of assumptions | \$ 11,617 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 10,761 | \$ 0 |
| Changes in proportionate share | \$ 224 | \$ 3,514 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 702 | \$ 426 |
| Total (prior to post-MD contributions) | \$ 25,106 | \$ 3,940 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 21,166 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 3,689 |
| 2 nd Fiscal Year | 3,689 |
| 3 rd Fiscal Year | 7,604 |
| 4 th Fiscal Year | 5,529 |
| 5 th Fiscal Year | 656 |
| Thereafter | 0 |
| Total | \$ 21,166 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00423129%
Employer's proportionate share at MD 0.00385575%

Employer's proportionate share of system NPL/(A) at prior MD \$ 242,938
Employer's proportionate share of system NPL/(A) at MD \$ 578,838

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 934,630
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 281,458

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 103,720
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (430)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,640
Employer's Total Pension Expense/(Income) \$ 119,930

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 19,150 | \$ 0 |
| Changes of assumptions | \$ 123,452 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 114,354 | \$ 0 |
| Changes in proportionate share | \$ 14,526 | \$ 20,216 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 56,199 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 327,681 | \$ 20,216 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 307,465 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 62,454 |
| 2 nd Fiscal Year | 62,454 |
| 3 rd Fiscal Year | 104,189 |
| 4 th Fiscal Year | 70,312 |
| 5 th Fiscal Year | 8,056 |
| Thereafter | 0 |
| Total | \$ 307,465 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00203642%
Employer's proportionate share at MD 0.00187671%

Employer's proportionate share of system NPL/(A) at prior MD \$ 116,920
Employer's proportionate share of system NPL/(A) at MD \$ 281,738

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 454,913
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 136,994

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 50,484
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,242)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,610)

Employer's Total Pension Expense/(Income) \$ 44,632

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 9,321 | \$ 0 |
| Changes of assumptions | \$ 60,088 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 55,660 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 12,823 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 218 | \$ 7,961 |
| Total (prior to post-MD contributions) | \$ 125,287 | \$ 20,784 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 104,503 |

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 | \$ 16,656 |
| 2 nd Fiscal Year | 16,656 |
| 3 rd Fiscal Year | 37,721 |
| 4 th Fiscal Year | 29,523 |
| 5 th Fiscal Year | 3,945 |
| Thereafter | 0 |
| Total | \$ 104,503 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00088961%
Employer's proportionate share at MD 0.00067949%

Employer's proportionate share of system NPL/(A) at prior MD \$ 51,077
Employer's proportionate share of system NPL/(A) at MD \$ 102,007

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 164,708
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 49,601

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,278
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,576)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,547)

Employer's Total Pension Expense/(Income) \$ 11,155

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,375 | \$ 0 |
| Changes of assumptions | \$ 21,756 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 20,152 | \$ 0 |
| Changes in proportionate share | \$ 189 | \$ 11,311 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 15,432 |
| Total (prior to post-MD contributions) | \$ 45,472 | \$ 26,743 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 18,729 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 1,026 |
| 2 nd Fiscal Year | 1,026 |
| 3 rd Fiscal Year | 9,032 |
| 4 th Fiscal Year | 7,167 |
| 5 th Fiscal Year | 477 |
| Thereafter | 0 |
| Total | \$ 18,729 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08815236%
Employer's proportionate share at MD 0.10532171%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,061,234
Employer's proportionate share of system NPL/(A) at MD \$ 15,811,234

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 25,529,871
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,688,154

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,833,170
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 228,398
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (65,168)

Employer's Total Pension Expense/(Income) \$ 2,996,400

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 523,105 | \$ 0 |
| Changes of assumptions | \$ 3,372,156 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 3,123,636 | \$ 0 |
| Changes in proportionate share | \$ 970,007 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 221,623 |
| Total (prior to post-MD contributions) | \$ 7,988,904 | \$ 221,623 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 7,767,281 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 1,426,410 |
| 2 nd Fiscal Year | 1,426,410 |
| 3 rd Fiscal Year | 2,584,807 |
| 4 th Fiscal Year | 2,015,502 |
| 5 th Fiscal Year | 314,153 |
| Thereafter | 0 |
| Total | \$ 7,767,281 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00173494%
Employer's proportionate share at MD 0.00201338%

Employer's proportionate share of system NPL/(A) at prior MD \$ 99,611
Employer's proportionate share of system NPL/(A) at MD \$ 302,255

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 488,041
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 146,970

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 54,160
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,583
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,019)

Employer's Total Pension Expense/(Income) \$ 47,724

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 10,000 | \$ 0 |
| Changes of assumptions | \$ 64,464 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 59,713 | \$ 0 |
| Changes in proportionate share | \$ 15,318 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 35,149 |
| Total (prior to post-MD contributions) | \$ 149,495 | \$ 35,149 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 114,346 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 17,712 |
| 2 nd Fiscal Year | 17,712 |
| 3 rd Fiscal Year | 40,853 |
| 4 th Fiscal Year | 33,276 |
| 5 th Fiscal Year | 4,793 |
| Thereafter | 0 |
| Total | \$ 114,346 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00641459%
Employer's proportionate share at MD 0.00491065%

Employer's proportionate share of system NPL/(A) at prior MD \$ 368,291
Employer's proportionate share of system NPL/(A) at MD \$ 737,203

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,190,336
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 358,462

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 132,097
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,354)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,717

Employer's Total Pension Expense/(Income) \$ 118,460

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 24,390 | \$ 0 |
| Changes of assumptions | \$ 157,228 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 145,640 | \$ 0 |
| Changes in proportionate share | \$ 5,015 | \$ 80,964 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 21,130 | \$ 6,263 |
| Total (prior to post-MD contributions) | \$ 353,403 | \$ 87,227 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 266,176 |

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 | \$ 45,259 |
| 2 nd Fiscal Year | 45,259 |
| 3 rd Fiscal Year | 98,304 |
| 4 th Fiscal Year | 69,972 |
| 5 th Fiscal Year | 7,381 |
| Thereafter | 0 |
| Total | \$ 266,176 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.59629138% |
| Employer's proportionate share at MD | 0.61082630% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 34,235,839 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 91,699,210 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 148,063,650 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 44,588,401 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 16,431,322 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ 203,564 |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ 32,530 |
| Employer's Total Pension Expense/(Income) | \$ 16,667,416 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,033,811 | \$ 0 |
| Changes of assumptions | \$ 19,557,238 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 18,115,917 | \$ 0 |
| Changes in proportionate share | \$ 855,893 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 486,972 | \$ 272,053 |
| Total (prior to post-MD contributions) | \$ 42,049,831 | \$ 272,053 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 41,777,778 |

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 | \$ 7,562,062 |
| 2 nd Fiscal Year | 7,562,062 |
| 3 rd Fiscal Year | 14,242,403 |
| 4 th Fiscal Year | 10,848,519 |
| 5 th Fiscal Year | 1,562,730 |
| Thereafter | 0 |
| Total | \$ 41,777,778 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 161

Employer's Total Pension Expense/(Income) **\$ 161**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 547 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 547 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 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 | \$ 161 |
| 2 nd Fiscal Year | 161 |
| 3 rd Fiscal Year | 161 |
| 4 th Fiscal Year | 64 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 547 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00023527%
Employer's proportionate share at MD 0.00026622%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,508
Employer's proportionate share of system NPL/(A) at MD \$ 39,966

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 64,531
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 19,433

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,161
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 317
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,397)

Employer's Total Pension Expense/(Income) \$ 6,081

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,322 | \$ 0 |
| Changes of assumptions | \$ 8,524 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 7,896 | \$ 0 |
| Changes in proportionate share | \$ 1,666 | \$ 236 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 4,862 |
| Total (prior to post-MD contributions) | \$ 19,408 | \$ 5,098 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 14,310 |

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 | \$ 2,113 |
| 2 nd Fiscal Year | 2,113 |
| 3 rd Fiscal Year | 5,189 |
| 4 th Fiscal Year | 4,281 |
| 5 th Fiscal Year | 613 |
| Thereafter | 0 |
| Total | \$ 14,310 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01308630%
Employer's proportionate share at MD 0.01218910%

Employer's proportionate share of system NPL/(A) at prior MD \$ 751,345
Employer's proportionate share of system NPL/(A) at MD **\$ 1,829,867**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,954,625
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 889,766

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 327,889
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,994)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (23,671)
Employer's Total Pension Expense/(Income) **\$ 295,224**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 60,540 | \$ 0 |
| Changes of assumptions | \$ 390,267 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 361,505 | \$ 0 |
| Changes in proportionate share | \$ 7,607 | \$ 48,300 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 76,210 |
| Total (prior to post-MD contributions) | \$ 819,919 | \$ 124,510 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 695,409 |

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 | \$ 113,525 |
| 2 nd Fiscal Year | 113,525 |
| 3 rd Fiscal Year | 249,978 |
| 4 th Fiscal Year | 193,023 |
| 5 th Fiscal Year | 25,356 |
| Thereafter | 0 |
| Total | \$ 695,409 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00491170%
Employer's proportionate share at MD 0.00455653%

Employer's proportionate share of system NPL/(A) at prior MD \$ 282,003
Employer's proportionate share of system NPL/(A) at MD \$ 684,041

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,104,498
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 332,612

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 122,571
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,253)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,618

Employer's Total Pension Expense/(Income) \$ 124,936

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 22,631 | \$ 0 |
| Changes of assumptions | \$ 145,889 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 135,138 | \$ 0 |
| Changes in proportionate share | \$ 7,461 | \$ 19,120 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 15,619 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 326,738 | \$ 19,120 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 307,618 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 57,014 |
| 2 nd Fiscal Year | 57,014 |
| 3 rd Fiscal Year | 105,958 |
| 4 th Fiscal Year | 77,407 |
| 5 th Fiscal Year | 10,226 |
| Thereafter | 0 |
| Total | \$ 307,618 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00146695%
Employer's proportionate share at MD 0.00130223%

Employer's proportionate share of system NPL/(A) at prior MD \$ 84,224
Employer's proportionate share of system NPL/(A) at MD \$ 195,495

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 315,659
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 95,059

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 35,030
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,218)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,936)

Employer's Total Pension Expense/(Income) \$ 24,876

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 6,468 | \$ 0 |
| Changes of assumptions | \$ 41,694 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 38,622 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 9,396 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 27,162 |
| Total (prior to post-MD contributions) | \$ 86,784 | \$ 36,558 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 50,226 |

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 | \$ 5,464 |
| 2 nd Fiscal Year | 5,464 |
| 3 rd Fiscal Year | 20,696 |
| 4 th Fiscal Year | 16,800 |
| 5 th Fiscal Year | 1,802 |
| Thereafter | 0 |
| Total | \$ 50,226 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01182989%
Employer's proportionate share at MD 0.01120683%

Employer's proportionate share of system NPL/(A) at prior MD \$ 679,209
Employer's proportionate share of system NPL/(A) at MD \$ 1,682,405

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,716,524
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 818,063

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 301,465
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,208)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,990)
Employer's Total Pension Expense/(Income) \$ 283,267

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 55,661 | \$ 0 |
| Changes of assumptions | \$ 358,817 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 332,373 | \$ 0 |
| Changes in proportionate share | \$ 12,218 | \$ 33,542 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,795 | \$ 45,966 |
| Total (prior to post-MD contributions) | \$ 761,864 | \$ 79,508 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 682,356 |

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 | \$ 116,212 |
| 2 nd Fiscal Year | 116,212 |
| 3 rd Fiscal Year | 240,658 |
| 4 th Fiscal Year | 184,371 |
| 5 th Fiscal Year | 24,903 |
| Thereafter | 0 |
| Total | \$ 682,356 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00318385%
Employer's proportionate share at MD 0.00257615%

Employer's proportionate share of system NPL/(A) at prior MD \$ 182,800
Employer's proportionate share of system NPL/(A) at MD \$ 386,740

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 624,456
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 188,051

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 69,299
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,601)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,620)

Employer's Total Pension Expense/(Income) \$ 45,078

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 12,795 | \$ 0 |
| Changes of assumptions | \$ 82,482 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 76,404 | \$ 0 |
| Changes in proportionate share | \$ 26 | \$ 32,716 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 56,582 |
| Total (prior to post-MD contributions) | \$ 171,707 | \$ 89,298 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 82,409 |

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 | \$ 6,676 |
| 2 nd Fiscal Year | 6,676 |
| 3 rd Fiscal Year | 36,945 |
| 4 th Fiscal Year | 29,601 |
| 5 th Fiscal Year | 2,510 |
| Thereafter | 0 |
| Total | \$ 82,409 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01722209%
Employer's proportionate share at MD 0.01492889%

Employer's proportionate share of system NPL/(A) at prior MD \$ 988,800
Employer's proportionate share of system NPL/(A) at MD \$ 2,241,173

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,618,747
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,089,762

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 401,589
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22,488)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,989)

Employer's Total Pension Expense/(Income) \$ 375,112

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 74,148 | \$ 0 |
| Changes of assumptions | \$ 477,988 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 442,762 | \$ 0 |
| Changes in proportionate share | \$ 21,155 | \$ 123,453 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 16,582 | \$ 26,963 |
| Total (prior to post-MD contributions) | \$ 1,032,635 | \$ 150,416 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 882,219 |

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 | \$ 152,573 |
| 2 nd Fiscal Year | 152,573 |
| 3 rd Fiscal Year | 315,727 |
| 4 th Fiscal Year | 232,812 |
| 5 th Fiscal Year | 28,534 |
| Thereafter | 0 |
| Total | \$ 882,219 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01971713%
Employer's proportionate share at MD 0.01545292%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,132,051
Employer's proportionate share of system NPL/(A) at MD \$ 2,319,842

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,745,771
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,128,015

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 415,686
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (62,626)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (32,570)

Employer's Total Pension Expense/(Income) \$ 320,490

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 76,751 | \$ 0 |
| Changes of assumptions | \$ 494,767 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 458,303 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 260,979 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 7,325 | \$ 104,275 |
| Total (prior to post-MD contributions) | \$ 1,037,146 | \$ 365,254 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 671,892 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 90,139 |
| 2 nd Fiscal Year | 90,139 |
| 3 rd Fiscal Year | 265,239 |
| 4 th Fiscal Year | 204,584 |
| 5 th Fiscal Year | 21,790 |
| Thereafter | 0 |
| Total | \$ 671,892 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (385)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (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 | \$ 1,309 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 10 | \$ 422 |
| Total (prior to post-MD contributions) | \$ 10 | \$ 1,731 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ (1,721) |

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 | \$ (545) |
| 2 nd Fiscal Year | (545) |
| 3 rd Fiscal Year | (478) |
| 4 th Fiscal Year | (153) |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ -1,721 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00274205%
Employer's proportionate share at MD 0.00276542%

Employer's proportionate share of system NPL/(A) at prior MD \$ 157,434
Employer's proportionate share of system NPL/(A) at MD \$ 415,154

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 670,335
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 201,867

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 74,390
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,017
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,357)

Employer's Total Pension Expense/(Income) \$ 74,050

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 13,735 | \$ 0 |
| Changes of assumptions | \$ 88,542 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 82,017 | \$ 0 |
| Changes in proportionate share | \$ 13,920 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 16,271 |
| Total (prior to post-MD contributions) | \$ 198,214 | \$ 16,271 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 181,943 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 32,827 |
| 2 nd Fiscal Year | 32,827 |
| 3 rd Fiscal Year | 63,146 |
| 4 th Fiscal Year | 46,925 |
| 5 th Fiscal Year | 6,218 |
| Thereafter | 0 |
| Total | \$ 181,943 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00224173%
Employer's proportionate share at MD 0.00258604%

Employer's proportionate share of system NPL/(A) at prior MD \$ 128,708
Employer's proportionate share of system NPL/(A) at MD **\$ 388,225**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 626,853
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 188,773

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 69,565
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,595
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 848

Employer's Total Pension Expense/(Income) **\$ 78,008**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 12,844 | \$ 0 |
| Changes of assumptions | \$ 82,799 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 76,697 | \$ 0 |
| Changes in proportionate share | \$ 29,700 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,497 | \$ 1,849 |
| Total (prior to post-MD contributions) | \$ 205,537 | \$ 1,849 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 203,688 |

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 | \$ 39,459 |
| 2 nd Fiscal Year | 39,459 |
| 3 rd Fiscal Year | 67,201 |
| 4 th Fiscal Year | 50,091 |
| 5 th Fiscal Year | 7,478 |
| Thereafter | 0 |
| Total | \$ 203,688 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.02204297%

Employer's proportionate share at MD 0.01932589%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,265,589

Employer's proportionate share of system NPL/(A) at MD \$ 2,901,265

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,684,575

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,410,729

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 519,869

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (25,194)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 45,687

Employer's Total Pension Expense/(Income) \$ 540,362

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 95,987 | \$ 0 |
| Changes of assumptions | \$ 618,770 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 573,168 | \$ 0 |
| Changes in proportionate share | \$ 30,000 | \$ 146,272 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 170,595 | \$ 1,251 |
| Total (prior to post-MD contributions) | \$ 1,488,520 | \$ 147,523 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,340,997 |

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 | \$ 252,279 |
| 2 nd Fiscal Year | 252,279 |
| 3 rd Fiscal Year | 457,145 |
| 4 th Fiscal Year | 333,885 |
| 5 th Fiscal Year | 45,409 |
| Thereafter | 0 |
| Total | \$ 1,340,997 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00373127%
Employer's proportionate share at MD 0.00413415%

Employer's proportionate share of system NPL/(A) at prior MD \$ 214,229
Employer's proportionate share of system NPL/(A) at MD **\$ 620,632**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,002,114
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 301,780

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 111,209
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,771
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,608

Employer's Total Pension Expense/(Income) **\$ 133,588**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 20,533 | \$ 0 |
| Changes of assumptions | \$ 132,366 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 122,611 | \$ 0 |
| Changes in proportionate share | \$ 51,363 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 30,160 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 357,033 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 357,033 |

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 | \$ 71,962 |
| 2 nd Fiscal Year | 71,962 |
| 3 rd Fiscal Year | 115,620 |
| 4 th Fiscal Year | 84,667 |
| 5 th Fiscal Year | 12,821 |
| Thereafter | 0 |
| Total | \$ 357,033 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04182593%
Employer's proportionate share at MD 0.04020500%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,401,420
Employer's proportionate share of system NPL/(A) at MD \$ 6,035,704

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,745,650
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,934,839

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,081,521
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (29,415)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,731

Employer's Total Pension Expense/(Income) \$ 1,053,837

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 199,687 | \$ 0 |
| Changes of assumptions | \$ 1,287,271 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,192,402 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 118,275 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 115,401 | \$ 80,440 |
| Total (prior to post-MD contributions) | \$ 2,794,761 | \$ 198,715 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,596,046 |

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 | \$ 454,516 |
| 2 nd Fiscal Year | 454,516 |
| 3 rd Fiscal Year | 896,602 |
| 4 th Fiscal Year | 691,418 |
| 5 th Fiscal Year | 98,993 |
| Thereafter | 0 |
| Total | \$ 2,596,046 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00215576%
Employer's proportionate share at MD 0.00188175%

Employer's proportionate share of system NPL/(A) at prior MD \$ 123,772
Employer's proportionate share of system NPL/(A) at MD \$ 282,494

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 456,134
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 137,362

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 50,619
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (218)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,473

Employer's Total Pension Expense/(Income) \$ 55,874

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 9,346 | \$ 0 |
| Changes of assumptions | \$ 60,249 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 55,809 | \$ 0 |
| Changes in proportionate share | \$ 10,922 | \$ 14,751 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 18,223 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 154,549 | \$ 14,751 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 139,798 |

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 | \$ 27,824 |
| 2 nd Fiscal Year | 27,824 |
| 3 rd Fiscal Year | 47,156 |
| 4 th Fiscal Year | 32,780 |
| 5 th Fiscal Year | 4,214 |
| Thereafter | 0 |
| Total | \$ 139,798 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00185100%
Employer's proportionate share at MD 0.00172369%

Employer's proportionate share of system NPL/(A) at prior MD \$ 106,274
Employer's proportionate share of system NPL/(A) at MD \$ 258,766

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 417,821
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 125,824

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 46,368
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,476)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 556

Employer's Total Pension Expense/(Income) \$ 45,448

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 8,561 | \$ 0 |
| Changes of assumptions | \$ 55,189 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 51,121 | \$ 0 |
| Changes in proportionate share | \$ 403 | \$ 6,853 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 4,125 | \$ 2,046 |
| Total (prior to post-MD contributions) | \$ 119,399 | \$ 8,899 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 110,500 |

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 | \$ 19,753 |
| 2 nd Fiscal Year | 19,753 |
| 3 rd Fiscal Year | 38,401 |
| 4 th Fiscal Year | 28,711 |
| 5 th Fiscal Year | 3,882 |
| Thereafter | 0 |
| Total | \$ 110,500 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00026216%
Employer's proportionate share at MD 0.00175716%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,052
Employer's proportionate share of system NPL/(A) at MD **\$ 263,791**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 425,934
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 128,267

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 47,268
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,789
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,298

Employer's Total Pension Expense/(Income) **\$ 72,355**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 8,727 | \$ 0 |
| Changes of assumptions | \$ 56,260 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 52,114 | \$ 0 |
| Changes in proportionate share | \$ 80,726 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 20,387 | \$ 1,241 |
| Total (prior to post-MD contributions) | \$ 218,214 | \$ 1,241 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 216,973 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 46,162 |
| 2 nd Fiscal Year | 46,162 |
| 3 rd Fiscal Year | 64,370 |
| 4 th Fiscal Year | 50,510 |
| 5 th Fiscal Year | 9,770 |
| Thereafter | 0 |
| Total | \$ 216,973 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00034276%
Employer's proportionate share at MD 0.00031973%

Employer's proportionate share of system NPL/(A) at prior MD \$ 19,679
Employer's proportionate share of system NPL/(A) at MD \$ 47,999

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 77,502
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 23,339

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,601
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (384)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (817)

Employer's Total Pension Expense/(Income) \$ 7,400

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,588 | \$ 0 |
| Changes of assumptions | \$ 10,237 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 9,483 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 1,565 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 2,538 |
| Total (prior to post-MD contributions) | \$ 21,308 | \$ 4,103 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 17,205 |

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 | \$ 2,634 |
| 2 nd Fiscal Year | 2,634 |
| 3 rd Fiscal Year | 6,291 |
| 4 th Fiscal Year | 4,992 |
| 5 th Fiscal Year | 655 |
| Thereafter | 0 |
| Total | \$ 17,205 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00251674%
Employer's proportionate share at MD 0.00076753%

Employer's proportionate share of system NPL/(A) at prior MD \$ 144,498
Employer's proportionate share of system NPL/(A) at MD \$ 115,224

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 186,048
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 56,027

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,647
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (19,874)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,313

Employer's Total Pension Expense/(Income) \$ 8,086

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,812 | \$ 0 |
| Changes of assumptions | \$ 24,575 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 22,763 | \$ 0 |
| Changes in proportionate share | \$ 6,883 | \$ 94,167 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 25,381 | \$ 674 |
| Total (prior to post-MD contributions) | \$ 83,414 | \$ 94,841 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ (11,427) |

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 | \$ (3,356) |
| 2 nd Fiscal Year | (3,356) |
| 3 rd Fiscal Year | 3,408 |
| 4 th Fiscal Year | (4,436) |
| 5 th Fiscal Year | (3,688) |
| Thereafter | 0 |
| Total | \$ -11,427 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01411661%
Employer's proportionate share at MD 0.01303446%

Employer's proportionate share of system NPL/(A) at prior MD \$ 810,500
Employer's proportionate share of system NPL/(A) at MD \$ 1,956,775

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,159,539
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 951,475

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 350,629
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,804)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,396)

Employer's Total Pension Expense/(Income) \$ 332,429

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 64,739 | \$ 0 |
| Changes of assumptions | \$ 417,333 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 386,577 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 65,925 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 44,228 | \$ 38,162 |
| Total (prior to post-MD contributions) | \$ 912,877 | \$ 104,087 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 808,790 |

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 | \$ 138,129 |
| 2 nd Fiscal Year | 138,129 |
| 3 rd Fiscal Year | 283,132 |
| 4 th Fiscal Year | 218,919 |
| 5 th Fiscal Year | 30,480 |
| Thereafter | 0 |
| Total | \$ 808,790 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00319616%
Employer's proportionate share at MD 0.00319095%

Employer's proportionate share of system NPL/(A) at prior MD \$ 183,506
Employer's proportionate share of system NPL/(A) at MD \$ 479,036

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 773,483
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 232,929

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 85,837
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,850)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,205

Employer's Total Pension Expense/(Income) \$ 85,192

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 15,849 | \$ 0 |
| Changes of assumptions | \$ 102,167 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 94,637 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 9,750 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 15,962 | \$ 4,055 |
| Total (prior to post-MD contributions) | \$ 228,615 | \$ 13,805 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 214,810 |

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 | \$ 37,626 |
| 2 nd Fiscal Year | 37,626 |
| 3 rd Fiscal Year | 73,140 |
| 4 th Fiscal Year | 57,682 |
| 5 th Fiscal Year | 8,737 |
| Thereafter | 0 |
| Total | \$ 214,810 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00381818%
Employer's proportionate share at MD 0.00444801%

Employer's proportionate share of system NPL/(A) at prior MD \$ 219,219
Employer's proportionate share of system NPL/(A) at MD \$ 667,750

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,078,193
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 324,691

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 119,652
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,251
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,924)

Employer's Total Pension Expense/(Income) \$ 121,979

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 22,092 | \$ 0 |
| Changes of assumptions | \$ 142,415 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 131,919 | \$ 0 |
| Changes in proportionate share | \$ 33,906 | \$ 12,355 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 5,460 |
| Total (prior to post-MD contributions) | \$ 330,332 | \$ 17,815 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 312,517 |

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 | \$ 55,674 |
| 2 nd Fiscal Year | 55,674 |
| 3 rd Fiscal Year | 104,908 |
| 4 th Fiscal Year | 83,196 |
| 5 th Fiscal Year | 13,065 |
| Thereafter | 0 |
| Total | \$ 312,517 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00597939%
Employer's proportionate share at MD 0.00553175%

Employer's proportionate share of system NPL/(A) at prior MD \$ 343,304
Employer's proportionate share of system NPL/(A) at MD \$ 830,444

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,340,890
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 403,800

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 148,805
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,274)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,322)

Employer's Total Pension Expense/(Income) \$ 137,209

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 27,475 | \$ 0 |
| Changes of assumptions | \$ 177,114 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 164,061 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 29,776 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 17,325 |
| Total (prior to post-MD contributions) | \$ 368,650 | \$ 47,101 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 321,549 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 54,749 |
| 2 nd Fiscal Year | 54,749 |
| 3 rd Fiscal Year | 115,365 |
| 4 th Fiscal Year | 85,980 |
| 5 th Fiscal Year | 10,705 |
| Thereafter | 0 |
| Total | \$ 321,549 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09080452%
Employer's proportionate share at MD 0.08516355%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,213,506
Employer's proportionate share of system NPL/(A) at MD \$ 12,785,026

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,643,555
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,216,672

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,290,913
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (80,387)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (33,839)

Employer's Total Pension Expense/(Income) \$ 2,176,687

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 422,985 | \$ 0 |
| Changes of assumptions | \$ 2,726,739 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,525,785 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 336,877 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 85,089 | \$ 169,264 |
| Total (prior to post-MD contributions) | \$ 5,760,598 | \$ 506,141 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 5,254,457 |

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 | \$ 907,186 |
| 2 nd Fiscal Year | 907,186 |
| 3 rd Fiscal Year | 1,844,949 |
| 4 th Fiscal Year | 1,404,850 |
| 5 th Fiscal Year | 190,285 |
| Thereafter | 0 |
| Total | \$ 5,254,457 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00798419%
Employer's proportionate share at MD 0.00717087%

Employer's proportionate share of system NPL/(A) at prior MD \$ 458,409
Employer's proportionate share of system NPL/(A) at MD \$ 1,076,514

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,738,211
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 523,451

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 192,898
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,963)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,686

Employer's Total Pension Expense/(Income) \$ 186,621

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 35,616 | \$ 0 |
| Changes of assumptions | \$ 229,595 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 212,674 | \$ 0 |
| Changes in proportionate share | \$ 4,143 | \$ 43,785 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 15,565 | \$ 5,823 |
| Total (prior to post-MD contributions) | \$ 497,593 | \$ 49,608 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 447,985 |

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 | \$ 79,727 |
| 2 nd Fiscal Year | 79,727 |
| 3 rd Fiscal Year | 157,350 |
| 4 th Fiscal Year | 116,204 |
| 5 th Fiscal Year | 14,976 |
| Thereafter | 0 |
| Total | \$ 447,985 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00047977%
Employer's proportionate share at MD 0.00068253%

Employer's proportionate share of system NPL/(A) at prior MD \$ 27,546
Employer's proportionate share of system NPL/(A) at MD **\$ 102,464**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 165,445
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 49,823

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,360
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,581
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 872

Employer's Total Pension Expense/(Income) **\$ 21,813**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,390 | \$ 0 |
| Changes of assumptions | \$ 21,853 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 20,243 | \$ 0 |
| Changes in proportionate share | \$ 11,059 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,351 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 59,896 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 59,896 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 11,639 |
| 2 nd Fiscal Year | 11,639 |
| 3 rd Fiscal Year | 19,015 |
| 4 th Fiscal Year | 15,004 |
| 5 th Fiscal Year | 2,598 |
| Thereafter | 0 |
| Total | \$ 59,896 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00311493%
Employer's proportionate share at MD 0.00259105%

Employer's proportionate share of system NPL/(A) at prior MD \$ 178,843
Employer's proportionate share of system NPL/(A) at MD \$ 388,977

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 628,068
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 189,139

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 69,700
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,355)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,345)

Employer's Total Pension Expense/(Income) \$ 58,000

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 12,869 | \$ 0 |
| Changes of assumptions | \$ 82,959 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 76,845 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 34,307 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 5,324 | \$ 13,898 |
| Total (prior to post-MD contributions) | \$ 177,997 | \$ 48,205 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 129,792 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 19,376 |
| 2 nd Fiscal Year | 19,376 |
| 3 rd Fiscal Year | 48,550 |
| 4 th Fiscal Year | 37,832 |
| 5 th Fiscal Year | 4,659 |
| Thereafter | 0 |
| Total | \$ 129,792 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 613

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

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,220 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 2,220 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,220 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 613 |
| 2 nd Fiscal Year | 613 |
| 3 rd Fiscal Year | 613 |
| 4 th Fiscal Year | 337 |
| 5 th Fiscal Year | 44 |
| Thereafter | 0 |
| Total | \$ 2,220 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01645205%
Employer's proportionate share at MD 0.01437831%

Employer's proportionate share of system NPL/(A) at prior MD \$ 944,588
Employer's proportionate share of system NPL/(A) at MD \$ 2,158,518

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,485,287
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,049,571

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 386,779
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (35,225)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,883)

Employer's Total Pension Expense/(Income) \$ 345,671

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 71,413 | \$ 0 |
| Changes of assumptions | \$ 460,360 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 426,433 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 143,134 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 35,977 | \$ 45,525 |
| Total (prior to post-MD contributions) | \$ 994,183 | \$ 188,659 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 805,524 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 131,339 |
| 2 nd Fiscal Year | 131,339 |
| 3 rd Fiscal Year | 290,021 |
| 4 th Fiscal Year | 223,407 |
| 5 th Fiscal Year | 29,419 |
| Thereafter | 0 |
| Total | \$ 805,524 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00205766%
Employer's proportionate share at MD 0.00295719%

Employer's proportionate share of system NPL/(A) at prior MD \$ 118,140
Employer's proportionate share of system NPL/(A) at MD **\$ 443,943**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 716,820
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 215,866

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 79,549
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,222
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,382

Employer's Total Pension Expense/(Income) **\$ 92,153**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 14,688 | \$ 0 |
| Changes of assumptions | \$ 94,682 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 87,704 | \$ 0 |
| Changes in proportionate share | \$ 48,425 | \$ 135 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 6,054 | \$ 570 |
| Total (prior to post-MD contributions) | \$ 251,553 | \$ 705 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 250,848 |

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 | \$ 48,071 |
| 2 nd Fiscal Year | 48,071 |
| 3 rd Fiscal Year | 80,497 |
| 4 th Fiscal Year | 63,494 |
| 5 th Fiscal Year | 10,715 |
| Thereafter | 0 |
| Total | \$ 250,848 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,988)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,009)

Employer's Total Pension Expense/(Income) \$ (13,997)

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 33,960 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 142 | \$ 10,529 |
| Total (prior to post-MD contributions) | \$ 142 | \$ 44,489 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ (44,347) |

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 | \$ (13,997) |
| 2 nd Fiscal Year | (13,997) |
| 3 rd Fiscal Year | (12,376) |
| 4 th Fiscal Year | (3,977) |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ -44,347 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04615875%
Employer's proportionate share at MD 0.04107343%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,650,187
Employer's proportionate share of system NPL/(A) at MD \$ 6,166,076

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,956,156
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,998,231

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,104,882
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (53,571)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,524

Employer's Total Pension Expense/(Income) \$ 1,065,835

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 204,001 | \$ 0 |
| Changes of assumptions | \$ 1,315,076 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,218,158 | \$ 0 |
| Changes in proportionate share | \$ 34,324 | \$ 273,765 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 107,663 | \$ 46,482 |
| Total (prior to post-MD contributions) | \$ 2,879,222 | \$ 320,247 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,558,975 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 453,569 |
| 2 nd Fiscal Year | 453,569 |
| 3 rd Fiscal Year | 899,496 |
| 4 th Fiscal Year | 666,254 |
| 5 th Fiscal Year | 86,086 |
| Thereafter | 0 |
| Total | \$ 2,558,975 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00109304%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 62,756
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (13,860)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (931)

Employer's Total Pension Expense/(Income) **\$ (14,791)**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 59,444 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,984 | \$ 7,712 |
| Total (prior to post-MD contributions) | \$ 3,984 | \$ 67,156 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ (63,172) |

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 | \$ (14,791) |
| 2 nd Fiscal Year | (14,791) |
| 3 rd Fiscal Year | (15,208) |
| 4 th Fiscal Year | (14,367) |
| 5 th Fiscal Year | (4,015) |
| Thereafter | 0 |
| Total | \$ -63,172 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00118119%
Employer's proportionate share at MD 0.00095797%

Employer's proportionate share of system NPL/(A) at prior MD \$ 67,818
Employer's proportionate share of system NPL/(A) at MD \$ 143,814

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 232,211
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 69,929

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 25,770
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,502)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (292)

Employer's Total Pension Expense/(Income) \$ 22,976

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 4,758 | \$ 0 |
| Changes of assumptions | \$ 30,672 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 28,412 | \$ 0 |
| Changes in proportionate share | \$ 997 | \$ 12,017 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,996 | \$ 3,121 |
| Total (prior to post-MD contributions) | \$ 67,835 | \$ 15,138 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 52,697 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 8,695 |
| 2 nd Fiscal Year | 8,695 |
| 3 rd Fiscal Year | 19,289 |
| 4 th Fiscal Year | 14,333 |
| 5 th Fiscal Year | 1,683 |
| Thereafter | 0 |
| Total | \$ 52,697 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00092029%
Employer's proportionate share at MD 0.00016784%

Employer's proportionate share of system NPL/(A) at prior MD \$ 52,838
Employer's proportionate share of system NPL/(A) at MD \$ 25,197

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 40,684
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,252

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,515
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,486)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,768)

Employer's Total Pension Expense/(Income) \$ (8,739)

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 834 | \$ 0 |
| Changes of assumptions | \$ 5,374 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 4,978 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 40,731 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 11,857 |
| Total (prior to post-MD contributions) | \$ 11,186 | \$ 52,588 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ (41,402) |

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 | \$ (11,241) |
| 2 nd Fiscal Year | (11,241) |
| 3 rd Fiscal Year | (8,788) |
| 4 th Fiscal Year | (7,615) |
| 5 th Fiscal Year | (2,518) |
| Thereafter | 0 |
| Total | \$ -41,402 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00112059%
Employer's proportionate share at MD 0.00137961%

Employer's proportionate share of system NPL/(A) at prior MD \$ 64,338
Employer's proportionate share of system NPL/(A) at MD **\$ 207,111**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 334,416
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 100,707

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 37,112
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,339
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,872)

Employer's Total Pension Expense/(Income) **\$ 36,579**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 6,852 | \$ 0 |
| Changes of assumptions | \$ 44,172 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 40,917 | \$ 0 |
| Changes in proportionate share | \$ 14,268 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 13,127 |
| Total (prior to post-MD contributions) | \$ 106,209 | \$ 13,127 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 93,082 |

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 | \$ 16,013 |
| 2 nd Fiscal Year | 16,013 |
| 3 rd Fiscal Year | 31,436 |
| 4 th Fiscal Year | 25,528 |
| 5 th Fiscal Year | 4,091 |
| Thereafter | 0 |
| Total | \$ 93,082 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00874915%
Employer's proportionate share at MD 0.00798006%

Employer's proportionate share of system NPL/(A) at prior MD \$ 502,329
Employer's proportionate share of system NPL/(A) at MD \$ 1,197,992

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,934,358
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 582,519

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 214,665
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,574)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,001)

Employer's Total Pension Expense/(Income) \$ 199,090

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 39,635 | \$ 0 |
| Changes of assumptions | \$ 255,503 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 236,673 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 51,414 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 10,008 | \$ 17,000 |
| Total (prior to post-MD contributions) | \$ 541,819 | \$ 68,414 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 473,405 |

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 | \$ 80,134 |
| 2 nd Fiscal Year | 80,134 |
| 3 rd Fiscal Year | 167,954 |
| 4 th Fiscal Year | 128,115 |
| 5 th Fiscal Year | 17,068 |
| Thereafter | 0 |
| Total | \$ 473,405 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00360917%
Employer's proportionate share at MD 0.00454728%

Employer's proportionate share of system NPL/(A) at prior MD \$ 207,219
Employer's proportionate share of system NPL/(A) at MD **\$ 682,652**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,102,256
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 331,937

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 122,323
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,189
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,092

Employer's Total Pension Expense/(Income) **\$ 134,604**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 22,585 | \$ 0 |
| Changes of assumptions | \$ 145,593 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 134,863 | \$ 0 |
| Changes in proportionate share | \$ 50,503 | \$ 12,088 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 15,157 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 368,701 | \$ 12,088 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 356,613 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 66,819 |
| 2 nd Fiscal Year | 66,819 |
| 3 rd Fiscal Year | 116,325 |
| 4 th Fiscal Year | 91,595 |
| 5 th Fiscal Year | 15,056 |
| Thereafter | 0 |
| Total | \$ 356,613 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00715800%
Employer's proportionate share at MD 0.00781601%

Employer's proportionate share of system NPL/(A) at prior MD \$ 410,974
Employer's proportionate share of system NPL/(A) at MD \$ 1,173,365

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,894,593
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 570,544

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 210,252
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,029)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,344)

Employer's Total Pension Expense/(Income) \$ 198,879

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 38,820 | \$ 0 |
| Changes of assumptions | \$ 250,250 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 231,808 | \$ 0 |
| Changes in proportionate share | \$ 35,423 | \$ 38,308 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,062 | \$ 25,642 |
| Total (prior to post-MD contributions) | \$ 558,363 | \$ 63,950 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 494,413 |

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 | \$ 82,369 |
| 2 nd Fiscal Year | 82,369 |
| 3 rd Fiscal Year | 170,014 |
| 4 th Fiscal Year | 138,186 |
| 5 th Fiscal Year | 21,476 |
| Thereafter | 0 |
| Total | \$ 494,413 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00138076%
Employer's proportionate share at MD 0.00116418%

Employer's proportionate share of system NPL/(A) at prior MD \$ 79,276
Employer's proportionate share of system NPL/(A) at MD \$ 174,770

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 282,196
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 84,981

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 31,317
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,456)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,508

Employer's Total Pension Expense/(Income) \$ 30,369

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 5,782 | \$ 0 |
| Changes of assumptions | \$ 37,274 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 34,527 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 14,187 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 9,536 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 87,119 | \$ 14,187 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 72,932 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 13,015 |
| 2 nd Fiscal Year | 13,015 |
| 3 rd Fiscal Year | 25,507 |
| 4 th Fiscal Year | 18,901 |
| 5 th Fiscal Year | 2,495 |
| Thereafter | 0 |
| Total | \$ 72,932 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07988363%
Employer's proportionate share at MD 0.07539069%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,586,488
Employer's proportionate share of system NPL/(A) at MD \$ 11,317,893

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,274,624
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,503,284

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,028,021
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 16,975
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (51,017)

Employer's Total Pension Expense/(Income) \$ 1,993,979

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 374,445 | \$ 0 |
| Changes of assumptions | \$ 2,413,835 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,235,941 | \$ 0 |
| Changes in proportionate share | \$ 248,963 | \$ 241,873 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 17,323 | \$ 202,209 |
| Total (prior to post-MD contributions) | \$ 5,290,507 | \$ 444,082 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,846,425 |

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 | \$ 870,159 |
| 2 nd Fiscal Year | 870,159 |
| 3 rd Fiscal Year | 1,691,860 |
| 4 th Fiscal Year | 1,251,204 |
| 5 th Fiscal Year | 163,042 |
| Thereafter | 0 |
| Total | \$ 4,846,425 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00265422%
Employer's proportionate share at MD 0.00264121%

Employer's proportionate share of system NPL/(A) at prior MD \$ 152,391
Employer's proportionate share of system NPL/(A) at MD \$ 396,507

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 640,227
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 192,800

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 71,049
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (939)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,196)

Employer's Total Pension Expense/(Income) \$ 66,914

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 13,118 | \$ 0 |
| Changes of assumptions | \$ 84,565 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 78,333 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 3,340 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 10,166 |
| Total (prior to post-MD contributions) | \$ 176,016 | \$ 13,506 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 162,510 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 27,542 |
| 2 nd Fiscal Year | 27,542 |
| 3 rd Fiscal Year | 56,927 |
| 4 th Fiscal Year | 44,276 |
| 5 th Fiscal Year | 6,223 |
| Thereafter | 0 |
| Total | \$ 162,510 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00164778%
Employer's proportionate share at MD 0.00190366%

Employer's proportionate share of system NPL/(A) at prior MD \$ 94,607
Employer's proportionate share of system NPL/(A) at MD **\$ 285,784**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 461,445
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 138,961

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 51,209
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,215
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,085

Employer's Total Pension Expense/(Income) **\$ 55,509**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 9,455 | \$ 0 |
| Changes of assumptions | \$ 60,951 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 56,459 | \$ 0 |
| Changes in proportionate share | \$ 13,775 | \$ 3,360 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 10,152 | \$ 1,022 |
| Total (prior to post-MD contributions) | \$ 150,792 | \$ 4,382 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 146,410 |

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 | \$ 27,132 |
| 2 nd Fiscal Year | 27,132 |
| 3 rd Fiscal Year | 48,101 |
| 4 th Fiscal Year | 37,915 |
| 5 th Fiscal Year | 6,130 |
| Thereafter | 0 |
| Total | \$ 146,410 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,985

Employer's Total Pension Expense/(Income) **\$ 2,985**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 12,833 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 12,833 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 12,833 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 2,985 |
| 2 nd Fiscal Year | 2,985 |
| 3 rd Fiscal Year | 2,985 |
| 4 th Fiscal Year | 2,985 |
| 5 th Fiscal Year | 893 |
| Thereafter | 0 |
| Total | \$ 12,833 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00667965%
Employer's proportionate share at MD 0.00453425%

Employer's proportionate share of system NPL/(A) at prior MD \$ 383,510
Employer's proportionate share of system NPL/(A) at MD \$ 680,696

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,099,097
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 330,986

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 121,972
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (26,826)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,013)

Employer's Total Pension Expense/(Income) \$ 86,133

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 22,520 | \$ 0 |
| Changes of assumptions | \$ 145,176 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 134,477 | \$ 0 |
| Changes in proportionate share | \$ 116 | \$ 115,496 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 9,031 | \$ 35,091 |
| Total (prior to post-MD contributions) | \$ 311,320 | \$ 150,587 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 160,733 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 18,543 |
| 2 nd Fiscal Year | 18,543 |
| 3 rd Fiscal Year | 69,469 |
| 4 th Fiscal Year | 50,661 |
| 5 th Fiscal Year | 3,518 |
| Thereafter | 0 |
| Total | \$ 160,733 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00163624%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 245,638**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 396,623
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 119,440

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 44,015
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,827
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,994

Employer's Total Pension Expense/(Income) **\$ 72,836**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 8,127 | \$ 0 |
| Changes of assumptions | \$ 52,389 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 48,528 | \$ 0 |
| Changes in proportionate share | \$ 88,086 | \$ 2,239 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 27,397 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 224,527 | \$ 2,239 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 222,288 |

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 | \$ 48,445 |
| 2 nd Fiscal Year | 48,445 |
| 3 rd Fiscal Year | 64,637 |
| 4 th Fiscal Year | 50,592 |
| 5 th Fiscal Year | 10,168 |
| Thereafter | 0 |
| Total | \$ 222,288 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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 | \$ 2,404 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 2,404 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,404 |

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 | \$ 822 |
| 2 nd Fiscal Year | 822 |
| 3 rd Fiscal Year | 626 |
| 4 th Fiscal Year | 134 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 2,404 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00205211%
Employer's proportionate share at MD 0.00238212%

Employer's proportionate share of system NPL/(A) at prior MD \$ 117,821
Employer's proportionate share of system NPL/(A) at MD \$ 357,612

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 577,423
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 173,887

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 64,079
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,436
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,508

Employer's Total Pension Expense/(Income) \$ 72,023

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 11,831 | \$ 0 |
| Changes of assumptions | \$ 76,270 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 70,649 | \$ 0 |
| Changes in proportionate share | \$ 18,796 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 13,283 | \$ 4,063 |
| Total (prior to post-MD contributions) | \$ 190,829 | \$ 4,063 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 186,766 |

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 | \$ 36,514 |
| 2 nd Fiscal Year | 36,514 |
| 3 rd Fiscal Year | 61,633 |
| 4 th Fiscal Year | 45,403 |
| 5 th Fiscal Year | 6,703 |
| Thereafter | 0 |
| Total | \$ 186,766 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00539030%
Employer's proportionate share at MD 0.00639947%

Employer's proportionate share of system NPL/(A) at prior MD \$ 309,482
Employer's proportionate share of system NPL/(A) at MD \$ 960,709

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,551,225
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 467,141

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 172,147
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 16,188
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,651)

Employer's Total Pension Expense/(Income) \$ 184,684

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 31,784 | \$ 0 |
| Changes of assumptions | \$ 204,896 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 189,796 | \$ 0 |
| Changes in proportionate share | \$ 66,407 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 8,599 | \$ 19,385 |
| Total (prior to post-MD contributions) | \$ 501,482 | \$ 19,385 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 482,097 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 89,289 |
| 2 nd Fiscal Year | 89,289 |
| 3 rd Fiscal Year | 159,214 |
| 4 th Fiscal Year | 124,495 |
| 5 th Fiscal Year | 19,809 |
| Thereafter | 0 |
| Total | \$ 482,097 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01451586%
Employer's proportionate share at MD 0.01130766%

Employer's proportionate share of system NPL/(A) at prior MD \$ 833,422
Employer's proportionate share of system NPL/(A) at MD \$ 1,697,542

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,740,965
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 825,424

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 304,178
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (48,883)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (18,107)

Employer's Total Pension Expense/(Income) \$ 237,188

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 56,162 | \$ 0 |
| Changes of assumptions | \$ 362,045 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 335,363 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 202,355 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 4,458 | \$ 58,591 |
| Total (prior to post-MD contributions) | \$ 758,028 | \$ 260,946 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 497,082 |

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 | \$ 68,629 |
| 2 nd Fiscal Year | 68,629 |
| 3 rd Fiscal Year | 195,522 |
| 4 th Fiscal Year | 148,755 |
| 5 th Fiscal Year | 15,548 |
| Thereafter | 0 |
| Total | \$ 497,082 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00597198%
Employer's proportionate share at MD 0.00511096%

Employer's proportionate share of system NPL/(A) at prior MD \$ 342,879
Employer's proportionate share of system NPL/(A) at MD \$ 767,274

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,238,891
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 373,084

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 137,486
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,723)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (970)

Employer's Total Pension Expense/(Income) \$ 126,793

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 25,385 | \$ 0 |
| Changes of assumptions | \$ 163,641 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 151,581 | \$ 0 |
| Changes in proportionate share | \$ 3,596 | \$ 46,352 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 15,821 | \$ 15,025 |
| Total (prior to post-MD contributions) | \$ 360,024 | \$ 61,377 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 298,647 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 50,605 |
| 2 nd Fiscal Year | 50,605 |
| 3 rd Fiscal Year | 106,883 |
| 4 th Fiscal Year | 80,345 |
| 5 th Fiscal Year | 10,208 |
| Thereafter | 0 |
| Total | \$ 298,647 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.13494030%
Employer's proportionate share at MD 0.12295261%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,747,545
Employer's proportionate share of system NPL/(A) at MD \$ 18,458,042

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 29,803,583
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,975,154

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,307,444
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (167,542)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (231,272)

Employer's Total Pension Expense/(Income) \$ 2,908,630

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 610,673 | \$ 0 |
| Changes of assumptions | \$ 3,936,657 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 3,646,535 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 704,719 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 729,695 |
| Total (prior to post-MD contributions) | \$ 8,193,865 | \$ 1,434,414 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 6,759,451 |

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 | \$ 1,075,823 |
| 2 nd Fiscal Year | 1,075,823 |
| 3 rd Fiscal Year | 2,456,030 |
| 4 th Fiscal Year | 1,905,037 |
| 5 th Fiscal Year | 246,738 |
| Thereafter | 0 |
| Total | \$ 6,759,451 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02530615%
Employer's proportionate share at MD 0.02175027%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,452,943
Employer's proportionate share of system NPL/(A) at MD \$ 3,265,221

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,272,242
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,587,701

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 585,086
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (32,803)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (17,543)

Employer's Total Pension Expense/(Income) \$ 534,740

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 108,028 | \$ 0 |
| Changes of assumptions | \$ 696,393 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 645,071 | \$ 0 |
| Changes in proportionate share | \$ 39,830 | \$ 191,428 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 4,810 | \$ 61,303 |
| Total (prior to post-MD contributions) | \$ 1,494,132 | \$ 252,731 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,241,401 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 210,517 |
| 2 nd Fiscal Year | 210,517 |
| 3 rd Fiscal Year | 449,418 |
| 4 th Fiscal Year | 331,475 |
| 5 th Fiscal Year | 39,474 |
| Thereafter | 0 |
| Total | \$ 1,241,401 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00095880%
Employer's proportionate share at MD 0.00099812%

Employer's proportionate share of system NPL/(A) at prior MD \$ 55,049
Employer's proportionate share of system NPL/(A) at MD \$ 149,841

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 241,943
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 72,860

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 26,850
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 58
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,741)

Employer's Total Pension Expense/(Income) \$ 25,167

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 4,957 | \$ 0 |
| Changes of assumptions | \$ 31,957 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 29,602 | \$ 0 |
| Changes in proportionate share | \$ 2,117 | \$ 1,478 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,009 | \$ 6,721 |
| Total (prior to post-MD contributions) | \$ 70,642 | \$ 8,199 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 62,443 |

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 | \$ 10,288 |
| 2 nd Fiscal Year | 10,288 |
| 3 rd Fiscal Year | 21,596 |
| 4 th Fiscal Year | 17,573 |
| 5 th Fiscal Year | 2,699 |
| Thereafter | 0 |
| Total | \$ 62,443 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00234046%
Employer's proportionate share at MD 0.00184563%

Employer's proportionate share of system NPL/(A) at prior MD \$ 134,377
Employer's proportionate share of system NPL/(A) at MD \$ 277,072

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 447,379
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 134,725

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 49,648
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,683)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,247)

Employer's Total Pension Expense/(Income) \$ 32,718

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 9,167 | \$ 0 |
| Changes of assumptions | \$ 59,093 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 54,738 | \$ 0 |
| Changes in proportionate share | \$ 1,740 | \$ 26,638 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 37,792 |
| Total (prior to post-MD contributions) | \$ 124,738 | \$ 64,430 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 60,308 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 5,206 |
| 2 nd Fiscal Year | 5,206 |
| 3 rd Fiscal Year | 26,843 |
| 4 th Fiscal Year | 21,278 |
| 5 th Fiscal Year | 1,775 |
| Thereafter | 0 |
| Total | \$ 60,308 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00454273%
Employer's proportionate share at MD 0.00465156%

Employer's proportionate share of system NPL/(A) at prior MD \$ 260,819
Employer's proportionate share of system NPL/(A) at MD \$ 698,307

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,127,533
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 339,549

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 125,128
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,745
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,780)

Employer's Total Pension Expense/(Income) \$ 120,093

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 23,103 | \$ 0 |
| Changes of assumptions | \$ 148,932 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 137,956 | \$ 0 |
| Changes in proportionate share | \$ 13,960 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 28,532 |
| Total (prior to post-MD contributions) | \$ 323,951 | \$ 28,532 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 295,419 |

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 | \$ 50,754 |
| 2 nd Fiscal Year | 50,754 |
| 3 rd Fiscal Year | 102,665 |
| 4 th Fiscal Year | 79,869 |
| 5 th Fiscal Year | 11,378 |
| Thereafter | 0 |
| Total | \$ 295,419 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00058436%
Employer's proportionate share at MD 0.00072596%

Employer's proportionate share of system NPL/(A) at prior MD \$ 33,551
Employer's proportionate share of system NPL/(A) at MD \$ 108,983

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 175,972
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 52,993

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,528
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,168
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,351)

Employer's Total Pension Expense/(Income) \$ 18,345

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,606 | \$ 0 |
| Changes of assumptions | \$ 23,244 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 21,531 | \$ 0 |
| Changes in proportionate share | \$ 8,966 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 11,960 |
| Total (prior to post-MD contributions) | \$ 57,347 | \$ 11,960 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 45,387 |

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 | \$ 7,524 |
| 2 nd Fiscal Year | 7,524 |
| 3 rd Fiscal Year | 15,778 |
| 4 th Fiscal Year | 12,677 |
| 5 th Fiscal Year | 1,883 |
| Thereafter | 0 |
| Total | \$ 45,387 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02440018%
Employer's proportionate share at MD 0.02158824%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,400,927
Employer's proportionate share of system NPL/(A) at MD \$ 3,240,896

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,232,967
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,575,874

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 580,727
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,670)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,709

Employer's Total Pension Expense/(Income) \$ 571,766

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 107,223 | \$ 0 |
| Changes of assumptions | \$ 691,205 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 640,265 | \$ 0 |
| Changes in proportionate share | \$ 46,014 | \$ 151,379 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 60,299 | \$ 17,202 |
| Total (prior to post-MD contributions) | \$ 1,545,006 | \$ 168,581 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,376,425 |

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 | \$ 249,958 |
| 2 nd Fiscal Year | 249,958 |
| 3 rd Fiscal Year | 482,228 |
| 4 th Fiscal Year | 350,252 |
| 5 th Fiscal Year | 44,028 |
| Thereafter | 0 |
| Total | \$ 1,376,425 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00068445%
Employer's proportionate share at MD 0.00055027%

Employer's proportionate share of system NPL/(A) at prior MD \$ 39,297
Employer's proportionate share of system NPL/(A) at MD \$ 82,608

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 133,385
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 40,168

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,802
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,864)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 807

Employer's Total Pension Expense/(Income) \$ 13,745

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,733 | \$ 0 |
| Changes of assumptions | \$ 17,618 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 16,320 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 7,850 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 5,503 | \$ 1,464 |
| Total (prior to post-MD contributions) | \$ 42,174 | \$ 9,314 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 32,860 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 5,543 |
| 2 nd Fiscal Year | 5,543 |
| 3 rd Fiscal Year | 11,634 |
| 4 th Fiscal Year | 8,934 |
| 5 th Fiscal Year | 1,207 |
| Thereafter | 0 |
| Total | \$ 32,860 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00337399%
Employer's proportionate share at MD 0.00201400%

Employer's proportionate share of system NPL/(A) at prior MD \$ 193,716
Employer's proportionate share of system NPL/(A) at MD \$ 302,348

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 488,191
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 147,016

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 54,177
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,539)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,876)

Employer's Total Pension Expense/(Income) \$ 37,762

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 10,003 | \$ 0 |
| Changes of assumptions | \$ 64,484 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 59,731 | \$ 0 |
| Changes in proportionate share | \$ 8,454 | \$ 73,214 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 10,361 | \$ 13,904 |
| Total (prior to post-MD contributions) | \$ 153,033 | \$ 87,118 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 65,915 |

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 | \$ 7,740 |
| 2 nd Fiscal Year | 7,740 |
| 3 rd Fiscal Year | 30,095 |
| 4 th Fiscal Year | 19,864 |
| 5 th Fiscal Year | 476 |
| Thereafter | 0 |
| Total | \$ 65,915 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00132228%
Employer's proportionate share at MD 0.00124006%

Employer's proportionate share of system NPL/(A) at prior MD \$ 75,918
Employer's proportionate share of system NPL/(A) at MD \$ 186,162

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 300,589
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 90,520

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 33,358
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (785)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 539

Employer's Total Pension Expense/(Income) \$ 33,112

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 6,159 | \$ 0 |
| Changes of assumptions | \$ 39,704 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 36,778 | \$ 0 |
| Changes in proportionate share | \$ 832 | \$ 4,427 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,643 | \$ 906 |
| Total (prior to post-MD contributions) | \$ 86,116 | \$ 5,333 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 80,783 |

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 | \$ 14,627 |
| 2 nd Fiscal Year | 14,627 |
| 3 rd Fiscal Year | 27,993 |
| 4 th Fiscal Year | 20,757 |
| 5 th Fiscal Year | 2,779 |
| Thereafter | 0 |
| Total | \$ 80,783 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.00000000% |
| Employer's proportionate share at MD | 0.00000000% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 0 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 0 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 0 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 0 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 0 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ (28) |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ 4,763 |
| Employer's Total Pension Expense/(Income) | \$ 4,735 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 93 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 15,199 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 15,199 | \$ 93 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 15,106 |

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 | \$ 4,735 |
| 2 nd Fiscal Year | 4,735 |
| 3 rd Fiscal Year | 3,837 |
| 4 th Fiscal Year | 1,533 |
| 5 th Fiscal Year | 266 |
| Thereafter | 0 |
| Total | \$ 15,106 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.32638330% |
| Employer's proportionate share at MD | 0.34630769% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 18,739,171 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 51,988,825 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 83,944,618 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 25,279,373 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 9,315,730 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ 276,673 |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ 145,327 |
| Employer's Total Pension Expense/(Income) | \$ 9,737,730 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,720,018 | \$ 0 |
| Changes of assumptions | \$ 11,087,967 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 10,270,811 | \$ 0 |
| Changes in proportionate share | \$ 1,165,191 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 663,393 | \$ 91,164 |
| Total (prior to post-MD contributions) | \$ 24,907,380 | \$ 91,164 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 24,816,216 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 4,575,454 |
| 2 nd Fiscal Year | 4,575,454 |
| 3 rd Fiscal Year | 8,344,120 |
| 4 th Fiscal Year | 6,372,486 |
| 5 th Fiscal Year | 948,700 |
| Thereafter | 0 |
| Total | \$ 24,816,216 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 864

Employer's Total Pension Expense/(Income) **\$ 864**

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

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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 | 348 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 2,940 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02732118%
Employer's proportionate share at MD 0.02608279%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,568,635
Employer's proportionate share of system NPL/(A) at MD \$ 3,915,632

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,322,441
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,903,962

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 701,631
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (28,734)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,082

Employer's Total Pension Expense/(Income) \$ 677,979

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 129,546 | \$ 0 |
| Changes of assumptions | \$ 835,110 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 773,565 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 111,649 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 28,978 | \$ 7,044 |
| Total (prior to post-MD contributions) | \$ 1,767,199 | \$ 118,693 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,648,506 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 289,173 |
| 2 nd Fiscal Year | 289,173 |
| 3 rd Fiscal Year | 573,960 |
| 4 th Fiscal Year | 436,074 |
| 5 th Fiscal Year | 60,126 |
| Thereafter | 0 |
| Total | \$ 1,648,506 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.00567410%

Employer's proportionate share at MD 0.00485993%

Employer's proportionate share of system NPL/(A) at prior MD \$ 325,776

Employer's proportionate share of system NPL/(A) at MD \$ 729,588

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,178,042

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 354,760

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 130,733

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,571)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,418)

Employer's Total Pension Expense/(Income) \$ 123,744

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 24,138 | \$ 0 |
| Changes of assumptions | \$ 155,604 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 144,136 | \$ 0 |
| Changes in proportionate share | \$ 19,116 | \$ 43,830 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 4,653 | \$ 14,926 |
| Total (prior to post-MD contributions) | \$ 347,647 | \$ 58,756 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 288,891 |

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 | \$ 51,299 |
| 2 nd Fiscal Year | 51,299 |
| 3 rd Fiscal Year | 103,726 |
| 4 th Fiscal Year | 74,103 |
| 5 th Fiscal Year | 8,464 |
| Thereafter | 0 |
| Total | \$ 288,891 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00077779%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 116,764**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 188,535
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 56,776

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,923
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 897
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,487)

Employer's Total Pension Expense/(Income) **\$ 20,333**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,863 | \$ 0 |
| Changes of assumptions | \$ 24,903 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 23,068 | \$ 0 |
| Changes in proportionate share | \$ 41,872 | \$ 30,060 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 7,104 | \$ 11,740 |
| Total (prior to post-MD contributions) | \$ 100,810 | \$ 41,800 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 59,010 |

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 | \$ 8,738 |
| 2 nd Fiscal Year | 8,738 |
| 3 rd Fiscal Year | 18,100 |
| 4 th Fiscal Year | 19,068 |
| 5 th Fiscal Year | 4,365 |
| Thereafter | 0 |
| Total | \$ 59,010 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00970541%
Employer's proportionate share at MD 0.01040231%

Employer's proportionate share of system NPL/(A) at prior MD \$ 557,232
Employer's proportionate share of system NPL/(A) at MD \$ 1,561,628

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,521,509
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 759,336

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 279,824
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 21,177
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,302)

Employer's Total Pension Expense/(Income) \$ 286,699

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 51,665 | \$ 0 |
| Changes of assumptions | \$ 333,058 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 308,512 | \$ 0 |
| Changes in proportionate share | \$ 79,853 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 51,525 |
| Total (prior to post-MD contributions) | \$ 773,088 | \$ 51,525 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 721,563 |

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 | \$ 131,636 |
| 2 nd Fiscal Year | 131,635 |
| 3 rd Fiscal Year | 245,903 |
| 4 th Fiscal Year | 185,980 |
| 5 th Fiscal Year | 26,410 |
| Thereafter | 0 |
| Total | \$ 721,563 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01502312%
Employer's proportionate share at MD 0.01312132%

Employer's proportionate share of system NPL/(A) at prior MD \$ 862,547
Employer's proportionate share of system NPL/(A) at MD \$ 1,969,815

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,180,594
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 957,815

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 352,966
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (30,125)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,399)

Employer's Total Pension Expense/(Income) \$ 309,442

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 65,170 | \$ 0 |
| Changes of assumptions | \$ 420,114 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 389,153 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 123,853 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 44,927 |
| Total (prior to post-MD contributions) | \$ 874,437 | \$ 168,780 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 705,657 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 113,847 |
| 2 nd Fiscal Year | 113,847 |
| 3 rd Fiscal Year | 259,162 |
| 4 th Fiscal Year | 195,293 |
| 5 th Fiscal Year | 23,508 |
| Thereafter | 0 |
| Total | \$ 705,657 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 123

Employer's Total Pension Expense/(Income) \$ 123

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 531 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 531 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 531 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 123 |
| 2 nd Fiscal Year | 123 |
| 3 rd Fiscal Year | 123 |
| 4 th Fiscal Year | 123 |
| 5 th Fiscal Year | 39 |
| Thereafter | 0 |
| Total | \$ 531 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01374458%
Employer's proportionate share at MD 0.01335116%

Employer's proportionate share of system NPL/(A) at prior MD \$ 789,140
Employer's proportionate share of system NPL/(A) at MD **\$ 2,004,319**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,236,307
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 974,593

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 359,148
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,194)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,856

Employer's Total Pension Expense/(Income) **\$ 356,810**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 66,312 | \$ 0 |
| Changes of assumptions | \$ 427,473 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 395,969 | \$ 0 |
| Changes in proportionate share | \$ 2,484 | \$ 21,180 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 16,510 | \$ 6,400 |
| Total (prior to post-MD contributions) | \$ 908,748 | \$ 27,580 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 881,168 |

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 | \$ 157,790 |
| 2 nd Fiscal Year | 157,790 |
| 3 rd Fiscal Year | 303,953 |
| 4 th Fiscal Year | 229,744 |
| 5 th Fiscal Year | 31,892 |
| Thereafter | 0 |
| Total | \$ 881,168 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00086137%
Employer's proportionate share at MD 0.00106563%

Employer's proportionate share of system NPL/(A) at prior MD \$ 49,455
Employer's proportionate share of system NPL/(A) at MD **\$ 159,976**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 258,308
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 77,788

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 28,666
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,815
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,472)

Employer's Total Pension Expense/(Income) **\$ 32,009**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 5,293 | \$ 0 |
| Changes of assumptions | \$ 34,119 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 31,605 | \$ 0 |
| Changes in proportionate share | \$ 18,674 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,067 | \$ 7,462 |
| Total (prior to post-MD contributions) | \$ 90,758 | \$ 7,462 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 83,296 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 16,124 |
| 2 nd Fiscal Year | 16,124 |
| 3 rd Fiscal Year | 27,613 |
| 4 th Fiscal Year | 20,447 |
| 5 th Fiscal Year | 2,988 |
| Thereafter | 0 |
| Total | \$ 83,296 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00093582%
Employer's proportionate share at MD 0.00108865%

Employer's proportionate share of system NPL/(A) at prior MD \$ 53,730
Employer's proportionate share of system NPL/(A) at MD **\$ 163,432**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 263,888
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 79,468

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 29,285
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,323
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 436

Employer's Total Pension Expense/(Income) **\$ 32,044**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 5,407 | \$ 0 |
| Changes of assumptions | \$ 34,856 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 32,287 | \$ 0 |
| Changes in proportionate share | \$ 9,623 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,202 | \$ 988 |
| Total (prior to post-MD contributions) | \$ 85,375 | \$ 988 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 84,387 |

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 | \$ 15,816 |
| 2 nd Fiscal Year | 15,816 |
| 3 rd Fiscal Year | 27,750 |
| 4 th Fiscal Year | 21,581 |
| 5 th Fiscal Year | 3,425 |
| Thereafter | 0 |
| Total | \$ 84,387 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03921140%
Employer's proportionate share at MD 0.03584763%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,251,307
Employer's proportionate share of system NPL/(A) at MD \$ 5,381,562

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,689,428
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,616,764

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 964,307
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (45,036)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,444

Employer's Total Pension Expense/(Income) \$ 930,715

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 178,046 | \$ 0 |
| Changes of assumptions | \$ 1,147,758 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,063,171 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 191,022 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 82,889 | \$ 32,919 |
| Total (prior to post-MD contributions) | \$ 2,471,864 | \$ 223,941 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,247,923 |

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 | \$ 396,348 |
| 2 nd Fiscal Year | 396,348 |
| 3 rd Fiscal Year | 786,459 |
| 4 th Fiscal Year | 589,954 |
| 5 th Fiscal Year | 78,813 |
| Thereafter | 0 |
| Total | \$ 2,247,923 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00396140%
Employer's proportionate share at MD 0.00282032%

Employer's proportionate share of system NPL/(A) at prior MD \$ 227,442
Employer's proportionate share of system NPL/(A) at MD \$ 423,396

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 683,643
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 205,874

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 75,867
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,895)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,063

Employer's Total Pension Expense/(Income) \$ 72,035

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 14,008 | \$ 0 |
| Changes of assumptions | \$ 90,300 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 83,645 | \$ 0 |
| Changes in proportionate share | \$ 18,327 | \$ 61,429 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 19,807 | \$ 2,165 |
| Total (prior to post-MD contributions) | \$ 226,087 | \$ 63,594 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 162,493 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 29,994 |
| 2 nd Fiscal Year | 29,994 |
| 3 rd Fiscal Year | 59,725 |
| 4 th Fiscal Year | 39,377 |
| 5 th Fiscal Year | 3,405 |
| Thereafter | 0 |
| Total | \$ 162,493 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00366545%
Employer's proportionate share at MD 0.00336961%

Employer's proportionate share of system NPL/(A) at prior MD \$ 210,450
Employer's proportionate share of system NPL/(A) at MD \$ 505,857

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 816,790
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 245,971

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 90,643
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,991)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,198)

Employer's Total Pension Expense/(Income) \$ 86,454

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 16,736 | \$ 0 |
| Changes of assumptions | \$ 107,887 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 99,936 | \$ 0 |
| Changes in proportionate share | \$ 2,425 | \$ 15,927 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 7,230 | \$ 9,212 |
| Total (prior to post-MD contributions) | \$ 234,214 | \$ 25,139 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 209,075 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 36,225 |
| 2 nd Fiscal Year | 36,225 |
| 3 rd Fiscal Year | 73,359 |
| 4 th Fiscal Year | 55,744 |
| 5 th Fiscal Year | 7,523 |
| Thereafter | 0 |
| Total | \$ 209,075 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00298356%
Employer's proportionate share at MD 0.00297503%

Employer's proportionate share of system NPL/(A) at prior MD \$ 171,300
Employer's proportionate share of system NPL/(A) at MD \$ 446,621

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 721,144
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 217,168

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 80,029
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,583)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,180

Employer's Total Pension Expense/(Income) \$ 78,626

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 14,776 | \$ 0 |
| Changes of assumptions | \$ 95,254 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 88,234 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 8,881 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 9,795 | \$ 3,593 |
| Total (prior to post-MD contributions) | \$ 208,059 | \$ 12,474 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 195,585 |

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 | \$ 34,278 |
| 2 nd Fiscal Year | 34,278 |
| 3 rd Fiscal Year | 66,879 |
| 4 th Fiscal Year | 52,318 |
| 5 th Fiscal Year | 7,831 |
| Thereafter | 0 |
| Total | \$ 195,585 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00051139%
Employer's proportionate share at MD 0.00058812%

Employer's proportionate share of system NPL/(A) at prior MD \$ 29,361
Employer's proportionate share of system NPL/(A) at MD \$ 88,290

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 142,560
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 42,931

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,821
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,518
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 704

Employer's Total Pension Expense/(Income) \$ 18,043

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,921 | \$ 0 |
| Changes of assumptions | \$ 18,830 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 17,442 | \$ 0 |
| Changes in proportionate share | \$ 6,027 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,053 | \$ 321 |
| Total (prior to post-MD contributions) | \$ 48,273 | \$ 321 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 47,952 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 9,276 |
| 2 nd Fiscal Year | 9,276 |
| 3 rd Fiscal Year | 15,618 |
| 4 th Fiscal Year | 11,900 |
| 5 th Fiscal Year | 1,883 |
| Thereafter | 0 |
| Total | \$ 47,952 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00184905%
Employer's proportionate share at MD 0.00136664%

Employer's proportionate share of system NPL/(A) at prior MD \$ 106,162
Employer's proportionate share of system NPL/(A) at MD \$ 205,164

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 331,272
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 99,760

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 36,763
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,765)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,117

Employer's Total Pension Expense/(Income) \$ 33,115

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 6,788 | \$ 0 |
| Changes of assumptions | \$ 43,757 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 40,532 | \$ 0 |
| Changes in proportionate share | \$ 4,329 | \$ 25,970 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 6,995 | \$ 2,942 |
| Total (prior to post-MD contributions) | \$ 102,401 | \$ 28,912 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 73,489 |

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 | \$ 12,743 |
| 2 nd Fiscal Year | 12,743 |
| 3 rd Fiscal Year | 27,330 |
| 4 th Fiscal Year | 18,866 |
| 5 th Fiscal Year | 1,807 |
| Thereafter | 0 |
| Total | \$ 73,489 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00101926%
Employer's proportionate share at MD 0.00130296%

Employer's proportionate share of system NPL/(A) at prior MD \$ 58,520
Employer's proportionate share of system NPL/(A) at MD **\$ 195,605**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 315,836
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 95,112

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 35,050
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,375
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,326

Employer's Total Pension Expense/(Income) **\$ 40,751**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 6,471 | \$ 0 |
| Changes of assumptions | \$ 41,718 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 38,643 | \$ 0 |
| Changes in proportionate share | \$ 15,273 | \$ 4,002 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 13,456 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 115,561 | \$ 4,002 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 111,559 |

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 | \$ 21,328 |
| 2 nd Fiscal Year | 21,328 |
| 3 rd Fiscal Year | 35,541 |
| 4 th Fiscal Year | 28,412 |
| 5 th Fiscal Year | 4,950 |
| Thereafter | 0 |
| Total | \$ 111,559 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00097557%
Employer's proportionate share at MD 0.00116838%

Employer's proportionate share of system NPL/(A) at prior MD \$ 56,012
Employer's proportionate share of system NPL/(A) at MD \$ 175,401

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 283,214
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 85,288

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 31,430
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 456
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,503)

Employer's Total Pension Expense/(Income) \$ 28,383

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 5,803 | \$ 0 |
| Changes of assumptions | \$ 37,409 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 34,652 | \$ 0 |
| Changes in proportionate share | \$ 10,380 | \$ 6,659 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 12,069 |
| Total (prior to post-MD contributions) | \$ 88,244 | \$ 18,728 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 69,516 |

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 | \$ 10,966 |
| 2 nd Fiscal Year | 10,966 |
| 3 rd Fiscal Year | 24,274 |
| 4 th Fiscal Year | 20,174 |
| 5 th Fiscal Year | 3,136 |
| Thereafter | 0 |
| Total | \$ 69,516 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03534976%
Employer's proportionate share at MD 0.03232474%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,029,593
Employer's proportionate share of system NPL/(A) at MD \$ 4,852,694

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,835,483
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,359,604

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 869,540
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (26,904)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,844

Employer's Total Pension Expense/(Income) \$ 854,480

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 160,548 | \$ 0 |
| Changes of assumptions | \$ 1,034,963 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 958,689 | \$ 0 |
| Changes in proportionate share | \$ 37,290 | \$ 162,849 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 72,971 | \$ 32,744 |
| Total (prior to post-MD contributions) | \$ 2,264,461 | \$ 195,593 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,068,868 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 372,628 |
| 2 nd Fiscal Year | 372,628 |
| 3 rd Fiscal Year | 721,530 |
| 4 th Fiscal Year | 532,407 |
| 5 th Fiscal Year | 69,675 |
| Thereafter | 0 |
| Total | \$ 2,068,868 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00150824%
Employer's proportionate share at MD 0.00140566%

Employer's proportionate share of system NPL/(A) at prior MD \$ 86,595
Employer's proportionate share of system NPL/(A) at MD \$ 211,022

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 340,730
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 102,609

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 37,812
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,103)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,713)

Employer's Total Pension Expense/(Income) \$ 34,996

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 6,982 | \$ 0 |
| Changes of assumptions | \$ 45,006 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 41,689 | \$ 0 |
| Changes in proportionate share | \$ 617 | \$ 5,523 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 6,053 |
| Total (prior to post-MD contributions) | \$ 94,294 | \$ 11,576 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 82,718 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 14,043 |
| 2 nd Fiscal Year | 14,043 |
| 3 rd Fiscal Year | 29,543 |
| 4 th Fiscal Year | 22,249 |
| 5 th Fiscal Year | 2,839 |
| Thereafter | 0 |
| Total | \$ 82,718 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00040926%
Employer's proportionate share at MD 0.00009410%

Employer's proportionate share of system NPL/(A) at prior MD \$ 23,498
Employer's proportionate share of system NPL/(A) at MD \$ 14,127

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,810
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,869

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,531
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,136)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (763)

Employer's Total Pension Expense/(Income) \$ (1,368)

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 467 | \$ 0 |
| Changes of assumptions | \$ 3,013 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,791 | \$ 0 |
| Changes in proportionate share | \$ 2,752 | \$ 16,966 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 885 | \$ 3,026 |
| Total (prior to post-MD contributions) | \$ 9,908 | \$ 19,992 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ (10,084) |

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 | \$ (2,770) |
| 2 nd Fiscal Year | (2,770) |
| 3 rd Fiscal Year | (1,606) |
| 4 th Fiscal Year | (2,043) |
| 5 th Fiscal Year | (894) |
| Thereafter | 0 |
| Total | \$ -10,084 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08977217%
Employer's proportionate share at MD 0.08326415%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,154,234
Employer's proportionate share of system NPL/(A) at MD \$ 12,499,882

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,183,142
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,078,021

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,239,818
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (57,785)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (27,930)

Employer's Total Pension Expense/(Income) \$ 2,154,103

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 413,551 | \$ 0 |
| Changes of assumptions | \$ 2,665,925 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,469,452 | \$ 0 |
| Changes in proportionate share | \$ 80,555 | \$ 350,355 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 35,804 | \$ 125,180 |
| Total (prior to post-MD contributions) | \$ 5,665,287 | \$ 475,535 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 5,189,752 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 912,917 |
| 2 nd Fiscal Year | 912,917 |
| 3 rd Fiscal Year | 1,822,809 |
| 4 th Fiscal Year | 1,362,361 |
| 5 th Fiscal Year | 178,748 |
| Thereafter | 0 |
| Total | \$ 5,189,752 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00084311%
Employer's proportionate share at MD 0.00076055%

Employer's proportionate share of system NPL/(A) at prior MD \$ 48,407
Employer's proportionate share of system NPL/(A) at MD **\$ 114,176**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 184,357
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 55,518

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,459
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (492)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 597

Employer's Total Pension Expense/(Income) **\$ 20,564**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,777 | \$ 0 |
| Changes of assumptions | \$ 24,351 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 22,556 | \$ 0 |
| Changes in proportionate share | \$ 1,845 | \$ 4,444 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,195 | \$ 232 |
| Total (prior to post-MD contributions) | \$ 54,724 | \$ 4,676 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 50,048 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 9,227 |
| 2 nd Fiscal Year | 9,227 |
| 3 rd Fiscal Year | 17,386 |
| 4 th Fiscal Year | 12,599 |
| 5 th Fiscal Year | 1,611 |
| Thereafter | 0 |
| Total | \$ 50,048 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00058465%
Employer's proportionate share at MD 0.00132237%

Employer's proportionate share of system NPL/(A) at prior MD \$ 33,567
Employer's proportionate share of system NPL/(A) at MD **\$ 198,518**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 320,541
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 96,529

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 35,572
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,271
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 964

Employer's Total Pension Expense/(Income) **\$ 44,807**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 6,568 | \$ 0 |
| Changes of assumptions | \$ 42,339 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 39,219 | \$ 0 |
| Changes in proportionate share | \$ 39,715 | \$ 3,283 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 4,819 | \$ 2,402 |
| Total (prior to post-MD contributions) | \$ 132,660 | \$ 5,685 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 126,975 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 25,095 |
| 2 nd Fiscal Year | 25,095 |
| 3 rd Fiscal Year | 39,376 |
| 4 th Fiscal Year | 31,616 |
| 5 th Fiscal Year | 5,792 |
| Thereafter | 0 |
| Total | \$ 126,975 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer's proportionate share at prior MD 0.00038183%
Employer's proportionate share at MD 0.00047983%

Employer's proportionate share of system NPL/(A) at prior MD \$ 21,923

Employer's proportionate share of system NPL/(A) at MD \$ 72,034

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 116,310
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 35,026

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,908
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 761
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (238)

Employer's Total Pension Expense/(Income) \$ 13,431

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,383 | \$ 0 |
| Changes of assumptions | \$ 15,363 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 14,231 | \$ 0 |
| Changes in proportionate share | \$ 5,276 | \$ 1,585 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 545 | \$ 1,323 |
| Total (prior to post-MD contributions) | \$ 37,798 | \$ 2,908 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 34,890 |

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 | \$ 6,278 |
| 2 nd Fiscal Year | 6,278 |
| 3 rd Fiscal Year | 11,620 |
| 4 th Fiscal Year | 9,242 |
| 5 th Fiscal Year | 1,473 |
| Thereafter | 0 |
| Total | \$ 34,890 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00646940%
Employer's proportionate share at MD 0.00654186%

Employer's proportionate share of system NPL/(A) at prior MD \$ 371,438
Employer's proportionate share of system NPL/(A) at MD \$ 982,085

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,585,740
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 477,535

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 175,977
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,393)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,387

Employer's Total Pension Expense/(Income) \$ 188,971

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 32,492 | \$ 0 |
| Changes of assumptions | \$ 209,455 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 194,019 | \$ 0 |
| Changes in proportionate share | \$ 3,901 | \$ 24,819 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 65,767 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 505,634 | \$ 24,819 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 480,815 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 91,454 |
| 2 nd Fiscal Year | 91,454 |
| 3 rd Fiscal Year | 159,854 |
| 4 th Fiscal Year | 119,952 |
| 5 th Fiscal Year | 18,101 |
| Thereafter | 0 |
| Total | \$ 480,815 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00003014%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 4,525**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,306
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,200

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 811
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 377
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,699

Employer's Total Pension Expense/(Income) **\$ 2,887**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 150 | \$ 0 |
| Changes of assumptions | \$ 965 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 894 | \$ 0 |
| Changes in proportionate share | \$ 1,623 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 5,902 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 9,534 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 9,534 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 2,437 |
| 2 nd Fiscal Year | 2,437 |
| 3 rd Fiscal Year | 2,557 |
| 4 th Fiscal Year | 1,733 |
| 5 th Fiscal Year | 369 |
| Thereafter | 0 |
| Total | \$ 9,534 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00235497%
Employer's proportionate share at MD 0.00226715%

Employer's proportionate share of system NPL/(A) at prior MD \$ 135,210
Employer's proportionate share of system NPL/(A) at MD \$ 340,352

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 549,555
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 165,495

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 60,987
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,684)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,567

Employer's Total Pension Expense/(Income) \$ 60,870

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 11,260 | \$ 0 |
| Changes of assumptions | \$ 72,589 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 67,239 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 6,715 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 9,889 | \$ 2,534 |
| Total (prior to post-MD contributions) | \$ 160,977 | \$ 9,249 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 151,728 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 27,074 |
| 2 nd Fiscal Year | 27,074 |
| 3 rd Fiscal Year | 51,854 |
| 4 th Fiscal Year | 39,903 |
| 5 th Fiscal Year | 5,824 |
| Thereafter | 0 |
| Total | \$ 151,728 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00255516%
Employer's proportionate share at MD 0.00198860%

Employer's proportionate share of system NPL/(A) at prior MD \$ 146,704
Employer's proportionate share of system NPL/(A) at MD \$ 298,535

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 482,035
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 145,162

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 53,494
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,840)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,400)

Employer's Total Pension Expense/(Income) \$ 47,254

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 9,877 | \$ 0 |
| Changes of assumptions | \$ 63,670 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 58,978 | \$ 0 |
| Changes in proportionate share | \$ 7,660 | \$ 30,501 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,676 | \$ 6,560 |
| Total (prior to post-MD contributions) | \$ 141,861 | \$ 37,061 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 104,800 |

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 | \$ 17,610 |
| 2 nd Fiscal Year | 17,610 |
| 3 rd Fiscal Year | 39,214 |
| 4 th Fiscal Year | 27,643 |
| 5 th Fiscal Year | 2,722 |
| Thereafter | 0 |
| Total | \$ 104,800 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00017885%
Employer's proportionate share at MD 0.00036659%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,269
Employer's proportionate share of system NPL/(A) at MD \$ 55,034

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 88,861
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 26,760

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,861
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,941)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 794
Employer's Total Pension Expense/(Income) \$ 7,714

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,821 | \$ 0 |
| Changes of assumptions | \$ 11,737 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 10,872 | \$ 0 |
| Changes in proportionate share | \$ 10,107 | \$ 17,991 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 7,328 | \$ 2,880 |
| Total (prior to post-MD contributions) | \$ 41,865 | \$ 20,871 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 20,994 |

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 | \$ 2,250 |
| 2 nd Fiscal Year | 2,250 |
| 3 rd Fiscal Year | 6,699 |
| 4 th Fiscal Year | 7,919 |
| 5 th Fiscal Year | 1,877 |
| Thereafter | 0 |
| Total | \$ 20,994 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00059692%
Employer's proportionate share at MD 0.00061071%

Employer's proportionate share of system NPL/(A) at prior MD \$ 34,272
Employer's proportionate share of system NPL/(A) at MD \$ 91,682

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 148,035
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 44,580

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,428
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 622
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,741)

Employer's Total Pension Expense/(Income) \$ 15,309

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,033 | \$ 0 |
| Changes of assumptions | \$ 19,554 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 18,112 | \$ 0 |
| Changes in proportionate share | \$ 2,269 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 6,660 |
| Total (prior to post-MD contributions) | \$ 42,968 | \$ 6,660 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 36,308 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 6,206 |
| 2 nd Fiscal Year | 6,206 |
| 3 rd Fiscal Year | 12,910 |
| 4 th Fiscal Year | 9,725 |
| 5 th Fiscal Year | 1,262 |
| Thereafter | 0 |
| Total | \$ 36,308 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00825976%
Employer's proportionate share at MD 0.00792266%

Employer's proportionate share of system NPL/(A) at prior MD \$ 474,231
Employer's proportionate share of system NPL/(A) at MD \$ 1,189,375

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,920,444
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 578,329

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 213,121
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,729)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,065

Employer's Total Pension Expense/(Income) \$ 214,457

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 39,350 | \$ 0 |
| Changes of assumptions | \$ 253,665 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 234,971 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 26,675 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 41,840 | \$ 5,869 |
| Total (prior to post-MD contributions) | \$ 569,826 | \$ 32,544 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 537,282 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 96,357 |
| 2 nd Fiscal Year | 96,357 |
| 3 rd Fiscal Year | 182,926 |
| 4 th Fiscal Year | 140,899 |
| 5 th Fiscal Year | 20,743 |
| Thereafter | 0 |
| Total | \$ 537,282 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00497189%
Employer's proportionate share at MD 0.00496597%

Employer's proportionate share of system NPL/(A) at prior MD \$ 285,459
Employer's proportionate share of system NPL/(A) at MD \$ 745,507

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,203,746
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 362,500

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 133,585
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,790)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,249)

Employer's Total Pension Expense/(Income) \$ 115,546

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 24,665 | \$ 0 |
| Changes of assumptions | \$ 158,999 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 147,281 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 12,951 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 46,972 |
| Total (prior to post-MD contributions) | \$ 330,945 | \$ 59,923 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 271,022 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 41,521 |
| 2 nd Fiscal Year | 41,521 |
| 3 rd Fiscal Year | 97,968 |
| 4 th Fiscal Year | 78,987 |
| 5 th Fiscal Year | 11,025 |
| Thereafter | 0 |
| Total | \$ 271,022 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00542907%
Employer's proportionate share at MD 0.00366400%

Employer's proportionate share of system NPL/(A) at prior MD \$ 311,708
Employer's proportionate share of system NPL/(A) at MD \$ 550,051

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 888,150
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 267,460

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 98,562
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,178)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (670)

Employer's Total Pension Expense/(Income) \$ 76,714

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 18,198 | \$ 0 |
| Changes of assumptions | \$ 117,313 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 108,667 | \$ 0 |
| Changes in proportionate share | \$ 3,128 | \$ 95,021 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 14,365 | \$ 13,226 |
| Total (prior to post-MD contributions) | \$ 261,671 | \$ 108,247 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 153,424 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 22,096 |
| 2 nd Fiscal Year | 22,096 |
| 3 rd Fiscal Year | 62,365 |
| 4 th Fiscal Year | 43,652 |
| 5 th Fiscal Year | 3,215 |
| Thereafter | 0 |
| Total | \$ 153,424 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00517787%
Employer's proportionate share at MD 0.00414604%

Employer's proportionate share of system NPL/(A) at prior MD \$ 297,285
Employer's proportionate share of system NPL/(A) at MD \$ 622,417

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,004,996
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 302,648

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 111,529
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,119)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,702)

Employer's Total Pension Expense/(Income) \$ 93,708

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 20,592 | \$ 0 |
| Changes of assumptions | \$ 132,747 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 122,963 | \$ 0 |
| Changes in proportionate share | \$ 2,718 | \$ 55,547 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 6,007 | \$ 22,574 |
| Total (prior to post-MD contributions) | \$ 285,027 | \$ 78,121 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 206,906 |

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 | \$ 31,905 |
| 2 nd Fiscal Year | 31,905 |
| 3 rd Fiscal Year | 78,020 |
| 4 th Fiscal Year | 58,527 |
| 5 th Fiscal Year | 6,550 |
| Thereafter | 0 |
| Total | \$ 206,906 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00795487%
Employer's proportionate share at MD 0.00798459%

Employer's proportionate share of system NPL/(A) at prior MD \$ 456,726
Employer's proportionate share of system NPL/(A) at MD **\$ 1,198,672**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,935,456
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 582,850

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 214,787
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 9,923
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,692

Employer's Total Pension Expense/(Income) **\$ 229,402**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 39,657 | \$ 0 |
| Changes of assumptions | \$ 255,648 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 236,807 | \$ 0 |
| Changes in proportionate share | \$ 34,076 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 20,975 | \$ 7,566 |
| Total (prior to post-MD contributions) | \$ 587,163 | \$ 7,566 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 579,597 |

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 | \$ 110,378 |
| 2 nd Fiscal Year | 110,378 |
| 3 rd Fiscal Year | 195,622 |
| 4 th Fiscal Year | 143,309 |
| 5 th Fiscal Year | 19,910 |
| Thereafter | 0 |
| Total | \$ 579,597 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00718231%
Employer's proportionate share at MD 0.00878556%

Employer's proportionate share of system NPL/(A) at prior MD \$ 412,370
Employer's proportionate share of system NPL/(A) at MD **\$ 1,318,917**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,129,610
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 641,318

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 236,333
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 16,451
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,531)
Employer's Total Pension Expense/(Income) **\$ 250,253**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 43,636 | \$ 0 |
| Changes of assumptions | \$ 281,293 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 260,563 | \$ 0 |
| Changes in proportionate share | \$ 86,310 | \$ 12,309 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 5,895 | \$ 10,838 |
| Total (prior to post-MD contributions) | \$ 677,697 | \$ 23,147 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 654,550 |

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 | \$ 119,290 |
| 2 nd Fiscal Year | 119,290 |
| 3 rd Fiscal Year | 216,570 |
| 4 th Fiscal Year | 171,764 |
| 5 th Fiscal Year | 27,636 |
| Thereafter | 0 |
| Total | \$ 654,550 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00059395%
Employer's proportionate share at MD 0.00092343%

Employer's proportionate share of system NPL/(A) at prior MD \$ 34,101
Employer's proportionate share of system NPL/(A) at MD **\$ 138,628**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 223,838
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 67,407

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 24,840
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,807
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,687

Employer's Total Pension Expense/(Income) **\$ 32,334**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 4,586 | \$ 0 |
| Changes of assumptions | \$ 29,566 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 27,387 | \$ 0 |
| Changes in proportionate share | \$ 17,737 | \$ 1,079 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 12,933 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 92,209 | \$ 1,079 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 91,130 |

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 | \$ 18,569 |
| 2 nd Fiscal Year | 18,569 |
| 3 rd Fiscal Year | 28,248 |
| 4 th Fiscal Year | 21,869 |
| 5 th Fiscal Year | 3,876 |
| Thereafter | 0 |
| Total | \$ 91,130 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00050990%
Employer's proportionate share at MD 0.00052208%

Employer's proportionate share of system NPL/(A) at prior MD \$ 29,276
Employer's proportionate share of system NPL/(A) at MD \$ 78,376

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 126,552
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 38,110

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,044
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 244
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 411

Employer's Total Pension Expense/(Income) \$ 14,699

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,593 | \$ 0 |
| Changes of assumptions | \$ 16,716 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 15,484 | \$ 0 |
| Changes in proportionate share | \$ 971 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,358 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 37,122 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 37,122 |

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 | \$ 6,917 |
| 2 nd Fiscal Year | 6,917 |
| 3 rd Fiscal Year | 12,544 |
| 4 th Fiscal Year | 9,394 |
| 5 th Fiscal Year | 1,350 |
| Thereafter | 0 |
| Total | \$ 37,122 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00200643%
Employer's proportionate share at MD 0.00105813%

Employer's proportionate share of system NPL/(A) at prior MD \$ 115,198
Employer's proportionate share of system NPL/(A) at MD \$ 158,850

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 256,490
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 77,240

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 28,464
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,021)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,217)

Employer's Total Pension Expense/(Income) \$ 15,226

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 5,255 | \$ 0 |
| Changes of assumptions | \$ 33,879 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 31,382 | \$ 0 |
| Changes in proportionate share | \$ 9,693 | \$ 51,051 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 14,403 |
| Total (prior to post-MD contributions) | \$ 80,209 | \$ 65,454 |
| 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 | \$ (547) |
| 2 nd Fiscal Year | (547) |
| 3 rd Fiscal Year | 11,284 |
| 4 th Fiscal Year | 5,770 |
| 5 th Fiscal Year | (1,204) |
| 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 February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00252667%
Employer's proportionate share at MD 0.00105273%

Employer's proportionate share of system NPL/(A) at prior MD \$ 145,068
Employer's proportionate share of system NPL/(A) at MD \$ 158,039

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 255,181
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 76,846

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 28,319
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,180)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,184)

Employer's Total Pension Expense/(Income) \$ 7,955

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 5,229 | \$ 0 |
| Changes of assumptions | \$ 33,706 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 31,222 | \$ 0 |
| Changes in proportionate share | \$ 4,330 | \$ 79,349 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,849 | \$ 12,062 |
| Total (prior to post-MD contributions) | \$ 76,336 | \$ 91,411 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ (15,075) |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ (7,738) |
| 2 nd Fiscal Year | (7,738) |
| 3 rd Fiscal Year | 3,887 |
| 4 th Fiscal Year | (619) |
| 5 th Fiscal Year | (2,867) |
| Thereafter | 0 |
| Total | \$ -15,075 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.00154783% |
| Employer's proportionate share at MD | 0.00153688% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 88,868 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 230,721 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 372,538 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 112,187 |

Employer Pension Expense for Measurement Period

| | |
|---|------------------|
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 41,342 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ 153 |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ (255) |
| Employer's Total Pension Expense/(Income) | \$ 41,240 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 7,633 | \$ 0 |
| Changes of assumptions | \$ 49,207 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 45,581 | \$ 0 |
| Changes in proportionate share | \$ 988 | \$ 590 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,101 | \$ 2,620 |
| Total (prior to post-MD contributions) | \$ 105,510 | \$ 3,210 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 102,300 |

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 | \$ 18,331 |
| 2 nd Fiscal Year | 18,331 |
| 3 rd Fiscal Year | 35,108 |
| 4 th Fiscal Year | 26,728 |
| 5 th Fiscal Year | 3,803 |
| Thereafter | 0 |
| Total | \$ 102,300 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00335055%
Employer's proportionate share at MD 0.00259253%

Employer's proportionate share of system NPL/(A) at prior MD \$ 192,371
Employer's proportionate share of system NPL/(A) at MD \$ 389,199

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 628,427
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 189,247

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 69,739
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,152)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,243)

Employer's Total Pension Expense/(Income) \$ 60,344

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 12,876 | \$ 0 |
| Changes of assumptions | \$ 83,007 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 76,889 | \$ 0 |
| Changes in proportionate share | \$ 7,948 | \$ 40,807 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 962 | \$ 9,296 |
| Total (prior to post-MD contributions) | \$ 181,682 | \$ 50,103 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 131,579 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 21,699 |
| 2 nd Fiscal Year | 21,699 |
| 3 rd Fiscal Year | 49,899 |
| 4 th Fiscal Year | 35,013 |
| 5 th Fiscal Year | 3,271 |
| Thereafter | 0 |
| Total | \$ 131,579 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00010540%
Employer's proportionate share at MD 0.00012001%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,052
Employer's proportionate share of system NPL/(A) at MD \$ 18,016

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 29,090
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,760

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,228
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 143
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (66)
Employer's Total Pension Expense/(Income) \$ 3,305

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 596 | \$ 0 |
| Changes of assumptions | \$ 3,842 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 3,559 | \$ 0 |
| Changes in proportionate share | \$ 787 | \$ 134 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 458 | \$ 525 |
| Total (prior to post-MD contributions) | \$ 9,242 | \$ 659 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 8,583 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 1,516 |
| 2 nd Fiscal Year | 1,516 |
| 3 rd Fiscal Year | 2,860 |
| 4 th Fiscal Year | 2,313 |
| 5 th Fiscal Year | 379 |
| Thereafter | 0 |
| Total | \$ 8,583 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00352556%
Employer's proportionate share at MD 0.00352384%

Employer's proportionate share of system NPL/(A) at prior MD \$ 202,419
Employer's proportionate share of system NPL/(A) at MD \$ 529,010

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 854,175
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 257,229

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 94,792
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,491
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,689)

Employer's Total Pension Expense/(Income) \$ 89,594

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 17,502 | \$ 0 |
| Changes of assumptions | \$ 112,825 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 104,510 | \$ 0 |
| Changes in proportionate share | \$ 8,544 | \$ 93 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 26,876 |
| Total (prior to post-MD contributions) | \$ 243,381 | \$ 26,969 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 216,412 |

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 | \$ 37,065 |
| 2 nd Fiscal Year | 37,065 |
| 3 rd Fiscal Year | 76,187 |
| 4 th Fiscal Year | 58,234 |
| 5 th Fiscal Year | 7,860 |
| Thereafter | 0 |
| Total | \$ 216,412 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00064686%
Employer's proportionate share at MD 0.00053670%

Employer's proportionate share of system NPL/(A) at prior MD \$ 37,139
Employer's proportionate share of system NPL/(A) at MD \$ 80,571

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 130,096
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 39,177

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,437
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,298)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 325

Employer's Total Pension Expense/(Income) \$ 13,464

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,666 | \$ 0 |
| Changes of assumptions | \$ 17,184 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 15,917 | \$ 0 |
| Changes in proportionate share | \$ 273 | \$ 5,931 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,528 | \$ 182 |
| Total (prior to post-MD contributions) | \$ 37,568 | \$ 6,113 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 31,455 |

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 | \$ 5,464 |
| 2 nd Fiscal Year | 5,464 |
| 3 rd Fiscal Year | 11,310 |
| 4 th Fiscal Year | 8,242 |
| 5 th Fiscal Year | 975 |
| Thereafter | 0 |
| Total | \$ 31,455 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00023173%
Employer's proportionate share at MD 0.00019058%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,305
Employer's proportionate share of system NPL/(A) at MD \$ 28,610

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 46,196
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,912

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,127
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (517)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,217)

Employer's Total Pension Expense/(Income) \$ 3,393

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 947 | \$ 0 |
| Changes of assumptions | \$ 6,102 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 5,652 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 2,224 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 4,146 |
| Total (prior to post-MD contributions) | \$ 12,701 | \$ 6,370 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 6,331 |

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 | \$ 552 |
| 2 nd Fiscal Year | 552 |
| 3 rd Fiscal Year | 2,789 |
| 4 th Fiscal Year | 2,238 |
| 5 th Fiscal Year | 201 |
| Thereafter | 0 |
| Total | \$ 6,331 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00064425%
Employer's proportionate share at MD 0.00062393%

Employer's proportionate share of system NPL/(A) at prior MD \$ 36,989
Employer's proportionate share of system NPL/(A) at MD \$ 93,666

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 151,240
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 45,545

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,784
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (88)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (743)

Employer's Total Pension Expense/(Income) \$ 15,953

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,099 | \$ 0 |
| Changes of assumptions | \$ 19,977 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 18,505 | \$ 0 |
| Changes in proportionate share | \$ 570 | \$ 1,094 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 2,546 |
| Total (prior to post-MD contributions) | \$ 42,151 | \$ 3,640 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 38,511 |

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 | \$ 6,652 |
| 2 nd Fiscal Year | 6,652 |
| 3 rd Fiscal Year | 13,536 |
| 4 th Fiscal Year | 10,287 |
| 5 th Fiscal Year | 1,384 |
| Thereafter | 0 |
| Total | \$ 38,511 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05310307%
Employer's proportionate share at MD 0.05991821%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,048,892
Employer's proportionate share of system NPL/(A) at MD \$ 8,995,115

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,524,111
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,373,841

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,611,809
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 82,393
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,087)

Employer's Total Pension Expense/(Income) \$ 1,692,115

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 297,598 | \$ 0 |
| Changes of assumptions | \$ 1,918,442 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,777,057 | \$ 0 |
| Changes in proportionate share | \$ 366,889 | \$ 9,963 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 74,928 | \$ 59,281 |
| Total (prior to post-MD contributions) | \$ 4,434,914 | \$ 69,244 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,365,670 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 798,937 |
| 2 nd Fiscal Year | 798,937 |
| 3 rd Fiscal Year | 1,457,648 |
| 4 th Fiscal Year | 1,134,716 |
| 5 th Fiscal Year | 175,431 |
| Thereafter | 0 |
| Total | \$ 4,365,670 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02762738%
Employer's proportionate share at MD 0.02507468%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,586,215
Employer's proportionate share of system NPL/(A) at MD \$ 3,764,292

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,078,076
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,830,373

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 674,513
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (24,335)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 67,431

Employer's Total Pension Expense/(Income) \$ 717,609

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 124,539 | \$ 0 |
| Changes of assumptions | \$ 802,833 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 743,666 | \$ 0 |
| Changes in proportionate share | \$ 25,919 | \$ 137,423 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 288,795 | \$ 146,107 |
| Total (prior to post-MD contributions) | \$ 1,985,752 | \$ 283,530 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,702,222 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 343,830 |
| 2 nd Fiscal Year | 343,830 |
| 3 rd Fiscal Year | 590,012 |
| 4 th Fiscal Year | 383,817 |
| 5 th Fiscal Year | 40,733 |
| Thereafter | 0 |
| Total | \$ 1,702,222 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02459857%
Employer's proportionate share at MD 0.02742535%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,412,317
Employer's proportionate share of system NPL/(A) at MD **\$ 4,117,182**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,647,876
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,001,964

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 737,746
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 27,013
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,742

Employer's Total Pension Expense/(Income) **\$ 785,501**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 136,214 | \$ 0 |
| Changes of assumptions | \$ 878,096 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 813,382 | \$ 0 |
| Changes in proportionate share | \$ 152,177 | \$ 28,483 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 107,820 | \$ 13,413 |
| Total (prior to post-MD contributions) | \$ 2,087,689 | \$ 41,896 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,045,793 |

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 | \$ 376,682 |
| 2 nd Fiscal Year | 376,682 |
| 3 rd Fiscal Year | 677,229 |
| 4 th Fiscal Year | 530,875 |
| 5 th Fiscal Year | 84,325 |
| Thereafter | 0 |
| Total | \$ 2,045,793 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00337687%
Employer's proportionate share at MD 0.00209985%

Employer's proportionate share of system NPL/(A) at prior MD \$ 193,882
Employer's proportionate share of system NPL/(A) at MD \$ 315,236

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 509,001
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 153,282

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 56,486
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (13,778)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,173)

Employer's Total Pension Expense/(Income) \$ 40,535

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 10,429 | \$ 0 |
| Changes of assumptions | \$ 67,232 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 62,277 | \$ 0 |
| Changes in proportionate share | \$ 7,514 | \$ 68,747 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 4,829 | \$ 11,113 |
| Total (prior to post-MD contributions) | \$ 152,281 | \$ 79,860 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 72,421 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 9,234 |
| 2 nd Fiscal Year | 9,234 |
| 3 rd Fiscal Year | 32,243 |
| 4 th Fiscal Year | 21,102 |
| 5 th Fiscal Year | 610 |
| Thereafter | 0 |
| Total | \$ 72,421 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00125518%
Employer's proportionate share at MD 0.00122194%

Employer's proportionate share of system NPL/(A) at prior MD \$ 72,066
Employer's proportionate share of system NPL/(A) at MD \$ 183,442

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 296,197
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 89,198

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 32,870
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 44
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,558)

Employer's Total Pension Expense/(Income) \$ 31,356

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 6,069 | \$ 0 |
| Changes of assumptions | \$ 39,124 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 36,240 | \$ 0 |
| Changes in proportionate share | \$ 1,563 | \$ 1,789 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 5,312 |
| Total (prior to post-MD contributions) | \$ 82,996 | \$ 7,101 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 75,895 |

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 | \$ 13,141 |
| 2 nd Fiscal Year | 13,141 |
| 3 rd Fiscal Year | 26,642 |
| 4 th Fiscal Year | 20,244 |
| 5 th Fiscal Year | 2,726 |
| Thereafter | 0 |
| Total | \$ 75,895 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00175263%
Employer's proportionate share at MD 0.00121493%

Employer's proportionate share of system NPL/(A) at prior MD \$ 100,627
Employer's proportionate share of system NPL/(A) at MD \$ 182,389

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 294,498
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 88,686

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 32,682
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,462)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (419)

Employer's Total Pension Expense/(Income) \$ 26,801

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 6,034 | \$ 0 |
| Changes of assumptions | \$ 38,899 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 36,032 | \$ 0 |
| Changes in proportionate share | \$ 4,318 | \$ 28,946 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,404 | \$ 4,309 |
| Total (prior to post-MD contributions) | \$ 88,687 | \$ 33,255 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 55,432 |

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 | \$ 8,690 |
| 2 nd Fiscal Year | 8,690 |
| 3 rd Fiscal Year | 21,916 |
| 4 th Fiscal Year | 15,010 |
| 5 th Fiscal Year | 1,126 |
| Thereafter | 0 |
| Total | \$ 55,432 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00251623%
Employer's proportionate share at MD 0.00124087%

Employer's proportionate share of system NPL/(A) at prior MD \$ 144,468
Employer's proportionate share of system NPL/(A) at MD \$ 186,283

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 300,786
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 90,580

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 33,380
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,793)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,667)

Employer's Total Pension Expense/(Income) \$ 15,920

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 6,163 | \$ 0 |
| Changes of assumptions | \$ 39,730 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 36,802 | \$ 0 |
| Changes in proportionate share | \$ 593 | \$ 68,657 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 5,390 | \$ 9,208 |
| Total (prior to post-MD contributions) | \$ 88,678 | \$ 77,865 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 10,813 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ (2,578) |
| 2 nd Fiscal Year | (2,578) |
| 3 rd Fiscal Year | 11,351 |
| 4 th Fiscal Year | 6,033 |
| 5 th Fiscal Year | (1,416) |
| Thereafter | 0 |
| Total | \$ 10,813 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00416108%
Employer's proportionate share at MD 0.00347529%

Employer's proportionate share of system NPL/(A) at prior MD \$ 238,907
Employer's proportionate share of system NPL/(A) at MD \$ 521,722

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 842,407
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 253,685

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 93,486
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,349)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,993)

Employer's Total Pension Expense/(Income) \$ 78,144

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 17,261 | \$ 0 |
| Changes of assumptions | \$ 111,271 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 103,070 | \$ 0 |
| Changes in proportionate share | \$ 7,608 | \$ 36,919 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 31,362 |
| Total (prior to post-MD contributions) | \$ 239,210 | \$ 68,281 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 170,929 |

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 | \$ 26,339 |
| 2 nd Fiscal Year | 26,339 |
| 3 rd Fiscal Year | 65,133 |
| 4 th Fiscal Year | 48,097 |
| 5 th Fiscal Year | 5,021 |
| Thereafter | 0 |
| Total | \$ 170,929 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00073006%
Employer's proportionate share at MD 0.00141714%

Employer's proportionate share of system NPL/(A) at prior MD \$ 41,916
Employer's proportionate share of system NPL/(A) at MD **\$ 212,746**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 343,513
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 103,447

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 38,121
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 9,224
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,456

Employer's Total Pension Expense/(Income) **\$ 53,801**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 7,039 | \$ 0 |
| Changes of assumptions | \$ 45,374 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 42,030 | \$ 0 |
| Changes in proportionate share | \$ 39,101 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 22,162 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 155,706 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 155,706 |

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 | \$ 32,677 |
| 2 nd Fiscal Year | 32,677 |
| 3 rd Fiscal Year | 47,423 |
| 4 th Fiscal Year | 36,357 |
| 5 th Fiscal Year | 6,571 |
| Thereafter | 0 |
| Total | \$ 155,706 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00149186%
Employer's proportionate share at MD 0.00136689%

Employer's proportionate share of system NPL/(A) at prior MD \$ 85,655
Employer's proportionate share of system NPL/(A) at MD \$ 205,202

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 331,333
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 99,779

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 36,770
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,395)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 922

Employer's Total Pension Expense/(Income) \$ 36,297

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 6,789 | \$ 0 |
| Changes of assumptions | \$ 43,765 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 40,539 | \$ 0 |
| Changes in proportionate share | \$ 578 | \$ 6,727 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,978 | \$ 496 |
| Total (prior to post-MD contributions) | \$ 95,649 | \$ 7,223 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 88,426 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 15,921 |
| 2 nd Fiscal Year | 15,921 |
| 3 rd Fiscal Year | 30,724 |
| 4 th Fiscal Year | 22,818 |
| 5 th Fiscal Year | 3,042 |
| Thereafter | 0 |
| Total | \$ 88,426 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00059928%
Employer's proportionate share at MD 0.00053478%

Employer's proportionate share of system NPL/(A) at prior MD \$ 34,407
Employer's proportionate share of system NPL/(A) at MD \$ 80,283

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 129,630
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 39,037

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,386
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (818)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (963)

Employer's Total Pension Expense/(Income) \$ 12,605

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,656 | \$ 0 |
| Changes of assumptions | \$ 17,122 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 15,861 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 3,507 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 3,763 |
| Total (prior to post-MD contributions) | \$ 35,639 | \$ 7,270 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 28,369 |

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 | \$ 4,633 |
| 2 nd Fiscal Year | 4,633 |
| 3 rd Fiscal Year | 10,508 |
| 4 th Fiscal Year | 7,730 |
| 5 th Fiscal Year | 866 |
| Thereafter | 0 |
| Total | \$ 28,369 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00060031%
Employer's proportionate share at MD 0.00073682%

Employer's proportionate share of system NPL/(A) at prior MD \$ 34,467
Employer's proportionate share of system NPL/(A) at MD \$ 110,614

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 178,604
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 53,786

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,821
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,796
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (499)

Employer's Total Pension Expense/(Income) \$ 21,118

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,660 | \$ 0 |
| Changes of assumptions | \$ 23,591 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 21,853 | \$ 0 |
| Changes in proportionate share | \$ 7,647 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 1,585 |
| Total (prior to post-MD contributions) | \$ 56,751 | \$ 1,585 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 55,166 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 10,134 |
| 2 nd Fiscal Year | 10,134 |
| 3 rd Fiscal Year | 18,305 |
| 4 th Fiscal Year | 14,338 |
| 5 th Fiscal Year | 2,254 |
| Thereafter | 0 |
| Total | \$ 55,166 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03434863%
Employer's proportionate share at MD 0.03562769%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,972,113
Employer's proportionate share of system NPL/(A) at MD \$ 5,348,544

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,636,114
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,600,709

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 958,390
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 55,817
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (62,180)

Employer's Total Pension Expense/(Income) \$ 952,027

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 176,953 | \$ 0 |
| Changes of assumptions | \$ 1,140,716 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,056,648 | \$ 0 |
| Changes in proportionate share | \$ 204,192 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 218,862 |
| Total (prior to post-MD contributions) | \$ 2,578,509 | \$ 218,862 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,359,647 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 420,939 |
| 2 nd Fiscal Year | 420,939 |
| 3 rd Fiscal Year | 814,311 |
| 4 th Fiscal Year | 617,682 |
| 5 th Fiscal Year | 85,776 |
| Thereafter | 0 |
| Total | \$ 2,359,647 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00412676%
Employer's proportionate share at MD 0.00327561%

Employer's proportionate share of system NPL/(A) at prior MD \$ 236,936
Employer's proportionate share of system NPL/(A) at MD \$ 491,745

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 794,004
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 239,109

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 88,114
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,075)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,622)

Employer's Total Pension Expense/(Income) \$ 74,417

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 16,269 | \$ 0 |
| Changes of assumptions | \$ 104,877 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 97,148 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 47,248 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 8,914 |
| Total (prior to post-MD contributions) | \$ 218,294 | \$ 56,162 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 162,132 |

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 | \$ 25,589 |
| 2 nd Fiscal Year | 25,589 |
| 3 rd Fiscal Year | 61,458 |
| 4 th Fiscal Year | 44,821 |
| 5 th Fiscal Year | 4,675 |
| Thereafter | 0 |
| Total | \$ 162,132 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03373348%
Employer's proportionate share at MD 0.02836211%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,936,795
Employer's proportionate share of system NPL/(A) at MD \$ 4,257,811

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,874,945
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,070,345

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 762,945
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (81,074)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,179

Employer's Total Pension Expense/(Income) \$ 695,050

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 140,867 | \$ 0 |
| Changes of assumptions | \$ 908,089 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 841,165 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 336,173 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 139,371 | \$ 59,975 |
| Total (prior to post-MD contributions) | \$ 2,029,492 | \$ 396,148 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,633,344 |

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 | \$ 272,267 |
| 2 nd Fiscal Year | 272,267 |
| 3 rd Fiscal Year | 585,104 |
| 4 th Fiscal Year | 445,705 |
| 5 th Fiscal Year | 58,000 |
| Thereafter | 0 |
| Total | \$ 1,633,344 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00059320%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 34,058
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,673)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,589)

Employer's Total Pension Expense/(Income) **\$ (9,262)**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 32,772 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,804 | \$ 6,108 |
| Total (prior to post-MD contributions) | \$ 1,804 | \$ 38,880 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ (37,076) |

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 | \$ (9,262) |
| 2 nd Fiscal Year | (9,262) |
| 3 rd Fiscal Year | (8,901) |
| 4 th Fiscal Year | (7,549) |
| 5 th Fiscal Year | (2,102) |
| Thereafter | 0 |
| Total | \$ -37,076 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00180424%
Employer's proportionate share at MD 0.00165552%

Employer's proportionate share of system NPL/(A) at prior MD \$ 103,590
Employer's proportionate share of system NPL/(A) at MD \$ 248,532

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 401,296
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 120,848

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 44,534
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,758)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 768

Employer's Total Pension Expense/(Income) \$ 43,544

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 8,223 | \$ 0 |
| Changes of assumptions | \$ 53,006 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 49,099 | \$ 0 |
| Changes in proportionate share | \$ 354 | \$ 8,007 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,871 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 113,553 | \$ 8,007 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 105,546 |

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 | \$ 18,866 |
| 2 nd Fiscal Year | 18,866 |
| 3 rd Fiscal Year | 36,888 |
| 4 th Fiscal Year | 27,351 |
| 5 th Fiscal Year | 3,575 |
| Thereafter | 0 |
| Total | \$ 105,546 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00402219%
Employer's proportionate share at MD 0.00346372%

Employer's proportionate share of system NPL/(A) at prior MD \$ 230,932
Employer's proportionate share of system NPL/(A) at MD \$ 519,985

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 839,602
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 252,841

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 93,175
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,292)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,756

Employer's Total Pension Expense/(Income) \$ 88,639

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 17,203 | \$ 0 |
| Changes of assumptions | \$ 110,900 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 102,727 | \$ 0 |
| Changes in proportionate share | \$ 2,379 | \$ 30,064 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 18,437 | \$ 8,161 |
| Total (prior to post-MD contributions) | \$ 251,646 | \$ 38,225 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 213,421 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 37,006 |
| 2 nd Fiscal Year | 37,006 |
| 3 rd Fiscal Year | 75,104 |
| 4 th Fiscal Year | 56,757 |
| 5 th Fiscal Year | 7,548 |
| Thereafter | 0 |
| Total | \$ 213,421 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00427238%
Employer's proportionate share at MD 0.00105308%

Employer's proportionate share of system NPL/(A) at prior MD \$ 245,297
Employer's proportionate share of system NPL/(A) at MD \$ 158,092

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 255,265
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 76,872

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 28,328
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (39,182)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,442)

Employer's Total Pension Expense/(Income) \$ (16,296)

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 5,230 | \$ 0 |
| Changes of assumptions | \$ 33,717 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 31,232 | \$ 0 |
| Changes in proportionate share | \$ 3,816 | \$ 173,309 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 7,927 | \$ 24,487 |
| Total (prior to post-MD contributions) | \$ 81,922 | \$ 197,796 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ (115,874) |

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 | \$ (31,994) |
| 2 nd Fiscal Year | (31,994) |
| 3 rd Fiscal Year | (20,336) |
| 4 th Fiscal Year | (22,553) |
| 5 th Fiscal Year | (8,997) |
| Thereafter | 0 |
| Total | \$ -115,874 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00318559%
Employer's proportionate share at MD 0.00261693%

Employer's proportionate share of system NPL/(A) at prior MD \$ 182,899
Employer's proportionate share of system NPL/(A) at MD \$ 392,862

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 634,341
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 191,028

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 70,396
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,565)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,672)

Employer's Total Pension Expense/(Income) \$ 55,159

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 12,998 | \$ 0 |
| Changes of assumptions | \$ 83,788 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 77,613 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 32,132 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 24,780 |
| Total (prior to post-MD contributions) | \$ 174,399 | \$ 56,912 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 117,487 |

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 | \$ 16,149 |
| 2 nd Fiscal Year | 16,149 |
| 3 rd Fiscal Year | 45,800 |
| 4 th Fiscal Year | 35,464 |
| 5 th Fiscal Year | 3,924 |
| Thereafter | 0 |
| Total | \$ 117,487 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01236005%
Employer's proportionate share at MD 0.01216606%

Employer's proportionate share of system NPL/(A) at prior MD \$ 709,647
Employer's proportionate share of system NPL/(A) at MD \$ 1,826,408

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,949,040
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 888,084

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 327,269
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,780
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,320)

Employer's Total Pension Expense/(Income) \$ 322,729

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 60,426 | \$ 0 |
| Changes of assumptions | \$ 389,529 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 360,822 | \$ 0 |
| Changes in proportionate share | \$ 48,313 | \$ 10,443 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 54,372 |
| Total (prior to post-MD contributions) | \$ 859,090 | \$ 64,815 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 794,275 |

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 | \$ 141,374 |
| 2 nd Fiscal Year | 141,374 |
| 3 rd Fiscal Year | 275,768 |
| 4 th Fiscal Year | 207,659 |
| 5 th Fiscal Year | 28,098 |
| Thereafter | 0 |
| Total | \$ 794,275 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00034838%
Employer's proportionate share at MD 0.00008022%

Employer's proportionate share of system NPL/(A) at prior MD \$ 20,002
Employer's proportionate share of system NPL/(A) at MD \$ 12,043

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,445
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,856

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,158
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,301)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 287

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

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 398 | \$ 0 |
| Changes of assumptions | \$ 2,568 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,379 | \$ 0 |
| Changes in proportionate share | \$ 191 | \$ 14,436 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,754 | \$ 512 |
| Total (prior to post-MD contributions) | \$ 7,290 | \$ 14,948 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ (7,658) |

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 | \$ (2,052) |
| 2 nd Fiscal Year | (2,052) |
| 3 rd Fiscal Year | (1,203) |
| 4 th Fiscal Year | (1,642) |
| 5 th Fiscal Year | (708) |
| Thereafter | 0 |
| Total | \$ -7,658 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00154236%
Employer's proportionate share at MD 0.00142454%

Employer's proportionate share of system NPL/(A) at prior MD \$ 88,554
Employer's proportionate share of system NPL/(A) at MD **\$ 213,857**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 345,307
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 103,987

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 38,320
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,091)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,143

Employer's Total Pension Expense/(Income) **\$ 38,372**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 7,075 | \$ 0 |
| Changes of assumptions | \$ 45,610 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 42,249 | \$ 0 |
| Changes in proportionate share | \$ 1,303 | \$ 6,343 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,935 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 100,172 | \$ 6,343 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 93,829 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 17,137 |
| 2 nd Fiscal Year | 17,137 |
| 3 rd Fiscal Year | 32,506 |
| 4 th Fiscal Year | 23,898 |
| 5 th Fiscal Year | 3,151 |
| Thereafter | 0 |
| Total | \$ 93,829 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00207725%
Employer's proportionate share at MD 0.00221190%

Employer's proportionate share of system NPL/(A) at prior MD \$ 119,265
Employer's proportionate share of system NPL/(A) at MD \$ 332,058

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 536,162
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 161,462

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 59,500
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,704
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (791)

Employer's Total Pension Expense/(Income) \$ 61,413

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 10,986 | \$ 0 |
| Changes of assumptions | \$ 70,820 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 65,601 | \$ 0 |
| Changes in proportionate share | \$ 10,712 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,592 | \$ 5,813 |
| Total (prior to post-MD contributions) | \$ 159,711 | \$ 5,813 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 153,898 |

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 | \$ 28,442 |
| 2 nd Fiscal Year | 28,442 |
| 3 rd Fiscal Year | 52,384 |
| 4 th Fiscal Year | 39,134 |
| 5 th Fiscal Year | 5,496 |
| Thereafter | 0 |
| Total | \$ 153,898 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00077417%
Employer's proportionate share at MD 0.00102659%

Employer's proportionate share of system NPL/(A) at prior MD \$ 44,449
Employer's proportionate share of system NPL/(A) at MD **\$ 154,115**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 248,844
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 74,938

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 27,615
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,246
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 467

Employer's Total Pension Expense/(Income) **\$ 29,328**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 5,099 | \$ 0 |
| Changes of assumptions | \$ 32,869 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 30,447 | \$ 0 |
| Changes in proportionate share | \$ 13,589 | \$ 6,508 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 5,437 | \$ 2,168 |
| Total (prior to post-MD contributions) | \$ 87,441 | \$ 8,676 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 78,765 |

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 | \$ 14,025 |
| 2 nd Fiscal Year | 14,025 |
| 3 rd Fiscal Year | 25,582 |
| 4 th Fiscal Year | 21,368 |
| 5 th Fiscal Year | 3,764 |
| Thereafter | 0 |
| Total | \$ 78,765 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.10956294%

Employer's proportionate share at MD 0.10111622%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,290,514

Employer's proportionate share of system NPL/(A) at MD \$ 15,179,892

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 24,510,465

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,381,166

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,720,042

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (60,886)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (93,093)

Employer's Total Pension Expense/(Income) \$ 2,566,063

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 502,217 | \$ 0 |
| Changes of assumptions | \$ 3,237,506 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,998,910 | \$ 0 |
| Changes in proportionate share | \$ 152,540 | \$ 454,723 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 31,095 | \$ 321,973 |
| Total (prior to post-MD contributions) | \$ 6,922,268 | \$ 776,696 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 6,145,572 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 1,058,762 |
| 2 nd Fiscal Year | 1,058,762 |
| 3 rd Fiscal Year | 2,173,990 |
| 4 th Fiscal Year | 1,639,577 |
| 5 th Fiscal Year | 214,481 |
| Thereafter | 0 |
| Total | \$ 6,145,572 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00282131%
Employer's proportionate share at MD 0.00266857%

Employer's proportionate share of system NPL/(A) at prior MD \$ 161,984
Employer's proportionate share of system NPL/(A) at MD **\$ 400,614**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 646,859
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 194,797

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 71,785
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,173
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,933

Employer's Total Pension Expense/(Income) **\$ 74,891**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 13,254 | \$ 0 |
| Changes of assumptions | \$ 85,441 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 79,145 | \$ 0 |
| Changes in proportionate share | \$ 10,488 | \$ 8,223 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 14,510 | \$ 5,086 |
| Total (prior to post-MD contributions) | \$ 202,838 | \$ 13,309 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 189,529 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 35,112 |
| 2 nd Fiscal Year | 35,112 |
| 3 rd Fiscal Year | 64,237 |
| 4 th Fiscal Year | 48,217 |
| 5 th Fiscal Year | 6,851 |
| Thereafter | 0 |
| Total | \$ 189,529 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02173911%
Employer's proportionate share at MD 0.02361991%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,248,143
Employer's proportionate share of system NPL/(A) at MD **\$ 3,545,897**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,725,441
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,724,179

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 635,379
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 39,035
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,773

Employer's Total Pension Expense/(Income) **\$ 676,187**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 117,314 | \$ 0 |
| Changes of assumptions | \$ 756,255 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 700,520 | \$ 0 |
| Changes in proportionate share | \$ 153,910 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 25,529 | \$ 19,117 |
| Total (prior to post-MD contributions) | \$ 1,753,528 | \$ 19,117 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,734,411 |

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 | \$ 324,094 |
| 2 nd Fiscal Year | 324,094 |
| 3 rd Fiscal Year | 580,893 |
| 4 th Fiscal Year | 440,151 |
| 5 th Fiscal Year | 65,178 |
| Thereafter | 0 |
| Total | \$ 1,734,411 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01415039%
Employer's proportionate share at MD 0.01225408%

Employer's proportionate share of system NPL/(A) at prior MD \$ 812,439
Employer's proportionate share of system NPL/(A) at MD \$ 1,839,622

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,970,376
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 894,509

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 329,637
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (30,676)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18

Employer's Total Pension Expense/(Income) \$ 298,979

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 60,863 | \$ 0 |
| Changes of assumptions | \$ 392,347 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 363,432 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 125,666 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 34,753 | \$ 26,110 |
| Total (prior to post-MD contributions) | \$ 851,395 | \$ 151,776 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 699,619 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 116,312 |
| 2 nd Fiscal Year | 116,312 |
| 3 rd Fiscal Year | 250,959 |
| 4 th Fiscal Year | 191,160 |
| 5 th Fiscal Year | 24,876 |
| Thereafter | 0 |
| Total | \$ 699,619 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00278497%
Employer's proportionate share at MD 0.00211074%

Employer's proportionate share of system NPL/(A) at prior MD \$ 159,898
Employer's proportionate share of system NPL/(A) at MD \$ 316,871

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 511,641
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 154,077

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 56,779
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,188)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (313)

Employer's Total Pension Expense/(Income) \$ 48,278

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 10,483 | \$ 0 |
| Changes of assumptions | \$ 67,581 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 62,600 | \$ 0 |
| Changes in proportionate share | \$ 858 | \$ 36,298 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 4,084 | \$ 4,268 |
| Total (prior to post-MD contributions) | \$ 145,606 | \$ 40,566 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 105,040 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 16,814 |
| 2 nd Fiscal Year | 16,814 |
| 3 rd Fiscal Year | 39,907 |
| 4 th Fiscal Year | 28,661 |
| 5 th Fiscal Year | 2,844 |
| Thereafter | 0 |
| Total | \$ 105,040 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01337773%
Employer's proportionate share at MD 0.01295315%

Employer's proportionate share of system NPL/(A) at prior MD \$ 768,077
Employer's proportionate share of system NPL/(A) at MD \$ 1,944,569

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,139,830
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 945,539

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 348,442
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,713)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 416

Employer's Total Pension Expense/(Income) \$ 334,145

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 64,335 | \$ 0 |
| Changes of assumptions | \$ 414,730 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 384,165 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 54,811 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 21,832 | \$ 12,960 |
| Total (prior to post-MD contributions) | \$ 885,062 | \$ 67,771 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 817,291 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 141,057 |
| 2 nd Fiscal Year | 141,057 |
| 3 rd Fiscal Year | 284,139 |
| 4 th Fiscal Year | 219,850 |
| 5 th Fiscal Year | 31,188 |
| Thereafter | 0 |
| Total | \$ 817,291 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00241487%
Employer's proportionate share at MD 0.00211776%

Employer's proportionate share of system NPL/(A) at prior MD \$ 138,649
Employer's proportionate share of system NPL/(A) at MD \$ 317,925

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 513,343
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 154,590

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 56,968
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,065)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,383)

Employer's Total Pension Expense/(Income) \$ 44,520

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 10,518 | \$ 0 |
| Changes of assumptions | \$ 67,806 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 62,809 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 23,965 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 19,030 |
| Total (prior to post-MD contributions) | \$ 141,133 | \$ 42,995 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 98,138 |

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 | \$ 12,951 |
| 2 nd Fiscal Year | 12,951 |
| 3 rd Fiscal Year | 37,638 |
| 4 th Fiscal Year | 30,730 |
| 5 th Fiscal Year | 3,867 |
| Thereafter | 0 |
| Total | \$ 98,138 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00055054%
Employer's proportionate share at MD 0.00057818%

Employer's proportionate share of system NPL/(A) at prior MD \$ 31,609
Employer's proportionate share of system NPL/(A) at MD \$ 86,798

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 140,150
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 42,205

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,553
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,162
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,197)

Employer's Total Pension Expense/(Income) \$ 14,518

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,872 | \$ 0 |
| Changes of assumptions | \$ 18,512 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 17,148 | \$ 0 |
| Changes in proportionate share | \$ 4,260 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 7,931 |
| Total (prior to post-MD contributions) | \$ 42,792 | \$ 7,931 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 34,861 |

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 | \$ 5,899 |
| 2 nd Fiscal Year | 5,899 |
| 3 rd Fiscal Year | 12,372 |
| 4 th Fiscal Year | 9,444 |
| 5 th Fiscal Year | 1,246 |
| Thereafter | 0 |
| Total | \$ 34,861 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00087562%
Employer's proportionate share at MD 0.00071758%

Employer's proportionate share of system NPL/(A) at prior MD \$ 50,273
Employer's proportionate share of system NPL/(A) at MD \$ 107,725

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 173,941
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 52,381

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,303
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (787)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,261

Employer's Total Pension Expense/(Income) \$ 19,777

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,564 | \$ 0 |
| Changes of assumptions | \$ 22,975 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 21,282 | \$ 0 |
| Changes in proportionate share | \$ 4,051 | \$ 8,508 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 4,648 | \$ 324 |
| Total (prior to post-MD contributions) | \$ 56,520 | \$ 8,832 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 47,688 |

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 | \$ 9,080 |
| 2 nd Fiscal Year | 9,080 |
| 3 rd Fiscal Year | 16,647 |
| 4 th Fiscal Year | 11,545 |
| 5 th Fiscal Year | 1,336 |
| Thereafter | 0 |
| Total | \$ 47,688 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00351786%
Employer's proportionate share at MD 0.00371493%

Employer's proportionate share of system NPL/(A) at prior MD \$ 201,977
Employer's proportionate share of system NPL/(A) at MD \$ 557,697

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 900,495
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 271,178

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 99,932
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,471
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (518)

Employer's Total Pension Expense/(Income) \$ 101,885

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 18,451 | \$ 0 |
| Changes of assumptions | \$ 118,943 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 110,178 | \$ 0 |
| Changes in proportionate share | \$ 10,621 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,288 | \$ 5,552 |
| Total (prior to post-MD contributions) | \$ 260,481 | \$ 5,552 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 254,929 |

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 | \$ 46,508 |
| 2 nd Fiscal Year | 46,508 |
| 3 rd Fiscal Year | 86,960 |
| 4 th Fiscal Year | 65,634 |
| 5 th Fiscal Year | 9,320 |
| Thereafter | 0 |
| Total | \$ 254,929 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.00052926% |
| Employer's proportionate share at MD | 0.00053505% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 30,387 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 80,323 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 129,696 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 39,057 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 14,393 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ 464 |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ 264 |
| Employer's Total Pension Expense/(Income) | \$ 15,121 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,657 | \$ 0 |
| Changes of assumptions | \$ 17,131 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 15,869 | \$ 0 |
| Changes in proportionate share | \$ 1,646 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 734 | \$ 39 |
| Total (prior to post-MD contributions) | \$ 38,037 | \$ 39 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 37,998 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 7,145 |
| 2 nd Fiscal Year | 7,145 |
| 3 rd Fiscal Year | 12,890 |
| 4 th Fiscal Year | 9,501 |
| 5 th Fiscal Year | 1,317 |
| Thereafter | 0 |
| Total | \$ 37,998 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08710214%
Employer's proportionate share at MD 0.09187897%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,000,936
Employer's proportionate share of system NPL/(A) at MD \$ 13,793,167

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,271,365
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,706,876

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,471,558
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 136,743
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (134,200)

Employer's Total Pension Expense/(Income) \$ 2,474,101

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 456,338 | \$ 0 |
| Changes of assumptions | \$ 2,941,751 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,724,951 | \$ 0 |
| Changes in proportionate share | \$ 518,750 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 446,310 |
| Total (prior to post-MD contributions) | \$ 6,641,790 | \$ 446,310 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 6,195,480 |

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 | \$ 1,104,497 |
| 2 nd Fiscal Year | 1,104,497 |
| 3 rd Fiscal Year | 2,121,495 |
| 4 th Fiscal Year | 1,630,211 |
| 5 th Fiscal Year | 234,780 |
| Thereafter | 0 |
| Total | \$ 6,195,480 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00024522%
Employer's proportionate share at MD 0.00017038%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,079
Employer's proportionate share of system NPL/(A) at MD \$ 25,578

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 41,300
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,437

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,583
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (923)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,222)

Employer's Total Pension Expense/(Income) \$ 2,438

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 846 | \$ 0 |
| Changes of assumptions | \$ 5,455 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 5,053 | \$ 0 |
| Changes in proportionate share | \$ 48 | \$ 4,029 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 4,122 |
| Total (prior to post-MD contributions) | \$ 11,402 | \$ 8,151 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,251 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ (102) |
| 2 nd Fiscal Year | (102) |
| 3 rd Fiscal Year | 1,918 |
| 4 th Fiscal Year | 1,501 |
| 5 th Fiscal Year | 35 |
| Thereafter | 0 |
| Total | \$ 3,251 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02428779%
Employer's proportionate share at MD 0.02236151%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,394,474
Employer's proportionate share of system NPL/(A) at MD \$ 3,356,982

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,420,406
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,632,320

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 601,528
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (27,441)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,646)

Employer's Total Pension Expense/(Income) \$ 569,441

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 111,064 | \$ 0 |
| Changes of assumptions | \$ 715,964 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 663,199 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 115,005 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 8,476 | \$ 27,462 |
| Total (prior to post-MD contributions) | \$ 1,498,703 | \$ 142,467 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,356,236 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 236,107 |
| 2 nd Fiscal Year | 236,107 |
| 3 rd Fiscal Year | 479,317 |
| 4 th Fiscal Year | 358,168 |
| 5 th Fiscal Year | 46,537 |
| Thereafter | 0 |
| Total | \$ 1,356,236 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00100344%
Employer's proportionate share at MD 0.00112237%

Employer's proportionate share of system NPL/(A) at prior MD \$ 57,612
Employer's proportionate share of system NPL/(A) at MD **\$ 168,494**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 272,061
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 81,929

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 30,192
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 581
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,178)

Employer's Total Pension Expense/(Income) **\$ 29,595**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 5,575 | \$ 0 |
| Changes of assumptions | \$ 35,936 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 33,287 | \$ 0 |
| Changes in proportionate share | \$ 6,402 | \$ 3,086 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 3,460 |
| Total (prior to post-MD contributions) | \$ 81,200 | \$ 6,546 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 74,654 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 12,864 |
| 2 nd Fiscal Year | 12,864 |
| 3 rd Fiscal Year | 25,422 |
| 4 th Fiscal Year | 20,356 |
| 5 th Fiscal Year | 3,148 |
| Thereafter | 0 |
| Total | \$ 74,654 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03291621%
Employer's proportionate share at MD 0.02966945%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,889,871
Employer's proportionate share of system NPL/(A) at MD \$ 4,454,073

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,191,843
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,165,777

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 798,113
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (42,752)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (36,948)

Employer's Total Pension Expense/(Income) \$ 718,413

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 147,360 | \$ 0 |
| Changes of assumptions | \$ 949,947 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 879,938 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 181,942 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 47,692 | \$ 148,010 |
| Total (prior to post-MD contributions) | \$ 2,024,937 | \$ 329,952 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,694,985 |

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 | \$ 276,142 |
| 2 nd Fiscal Year | 276,142 |
| 3 rd Fiscal Year | 608,227 |
| 4 th Fiscal Year | 471,737 |
| 5 th Fiscal Year | 62,737 |
| Thereafter | 0 |
| Total | \$ 1,694,985 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00658571%
Employer's proportionate share at MD 0.00671811%

Employer's proportionate share of system NPL/(A) at prior MD \$ 378,116
Employer's proportionate share of system NPL/(A) at MD \$ 1,008,544

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,628,463
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 490,401

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 180,718
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,687
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,353)

Employer's Total Pension Expense/(Income) \$ 174,052

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 33,367 | \$ 0 |
| Changes of assumptions | \$ 215,098 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 199,246 | \$ 0 |
| Changes in proportionate share | \$ 17,428 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 39,654 |
| Total (prior to post-MD contributions) | \$ 465,139 | \$ 39,654 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 425,485 |

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 | \$ 73,908 |
| 2 nd Fiscal Year | 73,908 |
| 3 rd Fiscal Year | 148,346 |
| 4 th Fiscal Year | 113,617 |
| 5 th Fiscal Year | 15,706 |
| Thereafter | 0 |
| Total | \$ 425,485 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00016671%
Employer's proportionate share at MD 0.00035156%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,572
Employer's proportionate share of system NPL/(A) at MD **\$ 52,777**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 85,218
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 25,663

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,457
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,542
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 686

Employer's Total Pension Expense/(Income) **\$ 12,685**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,746 | \$ 0 |
| Changes of assumptions | \$ 11,256 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 10,427 | \$ 0 |
| Changes in proportionate share | \$ 10,726 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,523 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 36,678 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 36,678 |

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 | \$ 7,444 |
| 2 nd Fiscal Year | 7,444 |
| 3 rd Fiscal Year | 11,210 |
| 4 th Fiscal Year | 8,920 |
| 5 th Fiscal Year | 1,659 |
| Thereafter | 0 |
| Total | \$ 36,678 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00419075%
Employer's proportionate share at MD 0.00407520%

Employer's proportionate share of system NPL/(A) at prior MD \$ 240,610
Employer's proportionate share of system NPL/(A) at MD \$ 611,782

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 987,824
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 297,477

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 109,624
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,950
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,571)
Employer's Total Pension Expense/(Income) \$ 108,003

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 20,240 | \$ 0 |
| Changes of assumptions | \$ 130,478 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 120,862 | \$ 0 |
| Changes in proportionate share | \$ 11,548 | \$ 6,220 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 60 | \$ 13,036 |
| Total (prior to post-MD contributions) | \$ 283,188 | \$ 19,256 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 263,932 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 47,255 |
| 2 nd Fiscal Year | 47,255 |
| 3 rd Fiscal Year | 91,804 |
| 4 th Fiscal Year | 68,486 |
| 5 th Fiscal Year | 9,133 |
| Thereafter | 0 |
| Total | \$ 263,932 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00053183%
Employer's proportionate share at MD 0.00036012%

Employer's proportionate share of system NPL/(A) at prior MD \$ 30,535
Employer's proportionate share of system NPL/(A) at MD \$ 54,062

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 87,293
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 26,288

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,687
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,469)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,183)

Employer's Total Pension Expense/(Income) \$ 6,035

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,789 | \$ 0 |
| Changes of assumptions | \$ 11,530 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 10,680 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 10,330 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 425 | \$ 3,911 |
| Total (prior to post-MD contributions) | \$ 24,424 | \$ 14,241 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 10,183 |

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 | \$ 667 |
| 2 nd Fiscal Year | 667 |
| 3 rd Fiscal Year | 4,831 |
| 4 th Fiscal Year | 3,764 |
| 5 th Fiscal Year | 254 |
| Thereafter | 0 |
| Total | \$ 10,183 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer's proportionate share at prior MD 0.00005487%
Employer's proportionate share at MD 0.00004815%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,150
Employer's proportionate share of system NPL/(A) at MD \$ 7,228

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,672
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,515

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,295
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 130
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (203)

Employer's Total Pension Expense/(Income) \$ 1,222

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 239 | \$ 0 |
| Changes of assumptions | \$ 1,542 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,428 | \$ 0 |
| Changes in proportionate share | \$ 728 | \$ 362 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 770 |
| Total (prior to post-MD contributions) | \$ 3,937 | \$ 1,132 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,805 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 504 |
| 2 nd Fiscal Year | 504 |
| 3 rd Fiscal Year | 1,031 |
| 4 th Fiscal Year | 701 |
| 5 th Fiscal Year | 64 |
| Thereafter | 0 |
| Total | \$ 2,805 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00741222%
Employer's proportionate share at MD 0.00625295%

Employer's proportionate share of system NPL/(A) at prior MD \$ 425,570
Employer's proportionate share of system NPL/(A) at MD \$ 938,713

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,515,708
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 456,446

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 168,205
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,726)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,227

Employer's Total Pension Expense/(Income) \$ 161,706

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 31,057 | \$ 0 |
| Changes of assumptions | \$ 200,205 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 185,450 | \$ 0 |
| Changes in proportionate share | \$ 23,079 | \$ 62,408 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 18,470 | \$ 11,827 |
| Total (prior to post-MD contributions) | \$ 458,261 | \$ 74,235 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 384,026 |

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 | \$ 68,496 |
| 2 nd Fiscal Year | 68,496 |
| 3 rd Fiscal Year | 136,456 |
| 4 th Fiscal Year | 98,741 |
| 5 th Fiscal Year | 11,838 |
| Thereafter | 0 |
| Total | \$ 384,026 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00205006%
Employer's proportionate share at MD 0.00230636%

Employer's proportionate share of system NPL/(A) at prior MD \$ 117,703
Employer's proportionate share of system NPL/(A) at MD \$ 346,238

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 559,059
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 168,357

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 62,041
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (602)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,292

Employer's Total Pension Expense/(Income) \$ 64,731

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 11,455 | \$ 0 |
| Changes of assumptions | \$ 73,844 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 68,402 | \$ 0 |
| Changes in proportionate share | \$ 13,797 | \$ 12,957 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 15,324 | \$ 1,227 |
| Total (prior to post-MD contributions) | \$ 182,822 | \$ 14,184 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 168,638 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 30,351 |
| 2 nd Fiscal Year | 30,351 |
| 3 rd Fiscal Year | 55,763 |
| 4 th Fiscal Year | 44,807 |
| 5 th Fiscal Year | 7,366 |
| Thereafter | 0 |
| Total | \$ 168,638 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00083115%
Employer's proportionate share at MD 0.00068011%

Employer's proportionate share of system NPL/(A) at prior MD \$ 47,720
Employer's proportionate share of system NPL/(A) at MD \$ 102,100

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 164,858
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 49,646

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,295
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,996)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 530

Employer's Total Pension Expense/(Income) \$ 16,829

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,378 | \$ 0 |
| Changes of assumptions | \$ 21,776 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 20,171 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 8,487 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 5,271 | \$ 2,204 |
| Total (prior to post-MD contributions) | \$ 50,596 | \$ 10,691 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 39,905 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 6,691 |
| 2 nd Fiscal Year | 6,691 |
| 3 rd Fiscal Year | 14,208 |
| 4 th Fiscal Year | 10,873 |
| 5 th Fiscal Year | 1,441 |
| Thereafter | 0 |
| Total | \$ 39,905 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00004584%
Employer's proportionate share at MD 0.00003803%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,632
Employer's proportionate share of system NPL/(A) at MD \$ 5,709

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,218
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,776

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,023
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (99)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (241)

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

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 189 | \$ 0 |
| Changes of assumptions | \$ 1,218 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,128 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 423 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 824 |
| Total (prior to post-MD contributions) | \$ 2,535 | \$ 1,247 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,288 |

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 | \$ 116 |
| 2 nd Fiscal Year | 116 |
| 3 rd Fiscal Year | 563 |
| 4 th Fiscal Year | 450 |
| 5 th Fiscal Year | 42 |
| Thereafter | 0 |
| Total | \$ 1,288 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00042925%
Employer's proportionate share at MD 0.00035334%

Employer's proportionate share of system NPL/(A) at prior MD \$ 24,645
Employer's proportionate share of system NPL/(A) at MD \$ 53,045

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 85,649
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 25,793

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,505
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,144)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (674)

Employer's Total Pension Expense/(Income) \$ 7,687

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,755 | \$ 0 |
| Changes of assumptions | \$ 11,313 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 10,479 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 4,748 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 509 | \$ 2,407 |
| Total (prior to post-MD contributions) | \$ 24,056 | \$ 7,155 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 16,901 |

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 | \$ 2,420 |
| 2 nd Fiscal Year | 2,420 |
| 3 rd Fiscal Year | 6,425 |
| 4 th Fiscal Year | 5,034 |
| 5 th Fiscal Year | 603 |
| Thereafter | 0 |
| Total | \$ 16,901 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00056529%
Employer's proportionate share at MD 0.00082428%

Employer's proportionate share of system NPL/(A) at prior MD \$ 32,456
Employer's proportionate share of system NPL/(A) at MD **\$ 123,744**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 199,805
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 60,170

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,173
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,983
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,972

Employer's Total Pension Expense/(Income) **\$ 28,128**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 4,094 | \$ 0 |
| Changes of assumptions | \$ 26,392 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 24,447 | \$ 0 |
| Changes in proportionate share | \$ 13,943 | \$ 879 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 11,399 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 80,275 | \$ 879 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 79,396 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 15,841 |
| 2 nd Fiscal Year | 15,841 |
| 3 rd Fiscal Year | 24,708 |
| 4 th Fiscal Year | 19,511 |
| 5 th Fiscal Year | 3,493 |
| Thereafter | 0 |
| Total | \$ 79,396 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00057056%
Employer's proportionate share at MD 0.00042218%

Employer's proportionate share of system NPL/(A) at prior MD \$ 32,758
Employer's proportionate share of system NPL/(A) at MD \$ 63,379

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 102,336
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 30,818

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,357
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,947)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,480
Employer's Total Pension Expense/(Income) \$ 13,890

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,097 | \$ 0 |
| Changes of assumptions | \$ 13,517 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 12,521 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 8,289 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 15,115 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 43,250 | \$ 8,289 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 34,961 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 7,596 |
| 2 nd Fiscal Year | 7,596 |
| 3 rd Fiscal Year | 11,575 |
| 4 th Fiscal Year | 7,345 |
| 5 th Fiscal Year | 849 |
| Thereafter | 0 |
| Total | \$ 34,961 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02005360%
Employer's proportionate share at MD 0.01656950%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,151,370
Employer's proportionate share of system NPL/(A) at MD **\$ 2,487,467**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,016,429
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,209,521

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 445,722
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 28,996
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 34,438

Employer's Total Pension Expense/(Income) **\$ 509,156**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 82,296 | \$ 0 |
| Changes of assumptions | \$ 530,517 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 491,419 | \$ 0 |
| Changes in proportionate share | \$ 246,897 | \$ 187,564 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 144,698 | \$ 33,076 |
| Total (prior to post-MD contributions) | \$ 1,495,827 | \$ 220,640 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,275,187 |

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 | \$ 262,161 |
| 2 nd Fiscal Year | 262,161 |
| 3 rd Fiscal Year | 432,701 |
| 4 th Fiscal Year | 285,988 |
| 5 th Fiscal Year | 32,177 |
| Thereafter | 0 |
| Total | \$ 1,275,187 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00081905%
Employer's proportionate share at MD 0.00101753%

Employer's proportionate share of system NPL/(A) at prior MD \$ 47,025
Employer's proportionate share of system NPL/(A) at MD **\$ 152,755**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 246,648
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 74,276

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 27,372
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,157
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 549

Employer's Total Pension Expense/(Income) **\$ 32,078**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 5,054 | \$ 0 |
| Changes of assumptions | \$ 32,579 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 30,178 | \$ 0 |
| Changes in proportionate share | \$ 16,368 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,973 | \$ 834 |
| Total (prior to post-MD contributions) | \$ 86,152 | \$ 834 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 85,318 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 16,910 |
| 2 nd Fiscal Year | 16,910 |
| 3 rd Fiscal Year | 27,759 |
| 4 th Fiscal Year | 20,596 |
| 5 th Fiscal Year | 3,143 |
| Thereafter | 0 |
| Total | \$ 85,318 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00067642%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 101,546**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 163,963
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 49,377

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,196
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,468
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,433

Employer's Total Pension Expense/(Income) **\$ 29,097**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,360 | \$ 0 |
| Changes of assumptions | \$ 21,657 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 20,061 | \$ 0 |
| Changes in proportionate share | \$ 36,415 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 8,501 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 89,994 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 89,994 |

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 | \$ 19,014 |
| 2 nd Fiscal Year | 19,014 |
| 3 rd Fiscal Year | 26,249 |
| 4 th Fiscal Year | 21,359 |
| 5 th Fiscal Year | 4,358 |
| Thereafter | 0 |
| Total | \$ 89,994 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 3.97698767%

Employer's proportionate share at MD 3.50511750%

Employer's proportionate share of system NPL/(A) at prior MD \$ 228,337,209

Employer's proportionate share of system NPL/(A) at MD \$ 526,199,522

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 849,636,778

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 255,862,565

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 94,288,202

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,027,553)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,984,022)

Employer's Total Pension Expense/(Income) \$ 85,276,627

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 17,408,980 | \$ 0 |
| Changes of assumptions | \$ 112,225,713 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 103,954,948 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 29,210,549 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 6,880,997 |
| Total (prior to post-MD contributions) | \$ 233,589,641 | \$ 36,091,546 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 197,498,095 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 33,027,185 |
| 2 nd Fiscal Year | 33,027,185 |
| 3 rd Fiscal Year | 71,496,933 |
| 4 th Fiscal Year | 53,400,084 |
| 5 th Fiscal Year | 6,546,708 |
| Thereafter | 0 |
| Total | \$ 197,498,095 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00031971%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 47,996**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 77,497
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 23,338

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,600
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,003
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 963

Employer's Total Pension Expense/(Income) **\$ 13,566**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,588 | \$ 0 |
| Changes of assumptions | \$ 10,236 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 9,482 | \$ 0 |
| Changes in proportionate share | \$ 17,211 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,455 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 41,972 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 41,972 |

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 | \$ 8,800 |
| 2 nd Fiscal Year | 8,800 |
| 3 rd Fiscal Year | 12,277 |
| 4 th Fiscal Year | 10,051 |
| 5 th Fiscal Year | 2,043 |
| Thereafter | 0 |
| Total | \$ 41,972 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03668098%
Employer's proportionate share at MD 0.03539866%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,106,024
Employer's proportionate share of system NPL/(A) at MD **\$ 5,314,161**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,580,598
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,583,991

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 952,229
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,305
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,190

Employer's Total Pension Expense/(Income) **\$ 963,724**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 175,816 | \$ 0 |
| Changes of assumptions | \$ 1,133,383 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,049,855 | \$ 0 |
| Changes in proportionate share | \$ 65,819 | \$ 69,033 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 74,394 | \$ 38,735 |
| Total (prior to post-MD contributions) | \$ 2,499,267 | \$ 107,768 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,391,499 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 436,050 |
| 2 nd Fiscal Year | 436,050 |
| 3 rd Fiscal Year | 820,811 |
| 4 th Fiscal Year | 613,829 |
| 5 th Fiscal Year | 84,758 |
| Thereafter | 0 |
| Total | \$ 2,391,499 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.01506929%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 2,262,250**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,652,780
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,100,011

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 405,366
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 188,662
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 36,865

Employer's Total Pension Expense/(Income) **\$ 630,893**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 74,845 | \$ 0 |
| Changes of assumptions | \$ 482,484 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 446,926 | \$ 0 |
| Changes in proportionate share | \$ 811,244 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 120,280 | \$ 5,069 |
| Total (prior to post-MD contributions) | \$ 1,935,779 | \$ 5,069 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,930,710 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 406,261 |
| 2 nd Fiscal Year | 406,261 |
| 3 rd Fiscal Year | 566,503 |
| 4 th Fiscal Year | 459,073 |
| 5 th Fiscal Year | 92,611 |
| Thereafter | 0 |
| Total | \$ 1,930,710 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00121429%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 182,293**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 294,343
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 88,639

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 32,665
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 15,202
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,955

Employer's Total Pension Expense/(Income) **\$ 49,822**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 6,031 | \$ 0 |
| Changes of assumptions | \$ 38,879 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 36,013 | \$ 0 |
| Changes in proportionate share | \$ 65,370 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 6,657 | \$ 334 |
| Total (prior to post-MD contributions) | \$ 152,950 | \$ 334 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 152,616 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 31,721 |
| 2 nd Fiscal Year | 31,721 |
| 3 rd Fiscal Year | 44,870 |
| 4 th Fiscal Year | 36,834 |
| 5 th Fiscal Year | 7,471 |
| Thereafter | 0 |
| Total | \$ 152,616 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2886: Idanha-Detroit Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 108

Employer's Total Pension Expense/(Income) \$ 108

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 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 | \$ 108 |
| 2 nd Fiscal Year | 108 |
| 3 rd Fiscal Year | 108 |
| 4 th Fiscal Year | 108 |
| 5 th Fiscal Year | 31 |
| 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 February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03901406%
Employer's proportionate share at MD 0.03822211%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,239,977
Employer's proportionate share of system NPL/(A) at MD \$ 5,738,026

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,264,999
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,790,094

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,028,181
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,836
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (25,227)

Employer's Total Pension Expense/(Income) \$ 1,009,790

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 189,839 | \$ 0 |
| Changes of assumptions | \$ 1,223,783 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,133,593 | \$ 0 |
| Changes in proportionate share | \$ 56,953 | \$ 42,634 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 10,715 | \$ 111,092 |
| Total (prior to post-MD contributions) | \$ 2,614,883 | \$ 153,726 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,461,157 |

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 | \$ 440,027 |
| 2 nd Fiscal Year | 440,027 |
| 3 rd Fiscal Year | 856,323 |
| 4 th Fiscal Year | 639,278 |
| 5 th Fiscal Year | 85,502 |
| Thereafter | 0 |
| Total | \$ 2,461,157 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08246021%
Employer's proportionate share at MD 0.07962679%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,734,421
Employer's proportionate share of system NPL/(A) at MD \$ 11,953,830

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,301,450
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,812,506

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,141,973
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (46,512)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (50,520)

Employer's Total Pension Expense/(Income) \$ 2,044,941

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 395,485 | \$ 0 |
| Changes of assumptions | \$ 2,549,465 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,361,575 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 190,066 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 168,794 |
| Total (prior to post-MD contributions) | \$ 5,306,525 | \$ 358,860 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,947,665 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 857,975 |
| 2 nd Fiscal Year | 857,975 |
| 3 rd Fiscal Year | 1,731,942 |
| 4 th Fiscal Year | 1,319,440 |
| 5 th Fiscal Year | 180,333 |
| Thereafter | 0 |
| Total | \$ 4,947,665 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.06047771% |
| Employer's proportionate share at MD | 0.07011585% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 3,472,304 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 10,526,017 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 16,996,008 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 5,118,237 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 1,886,127 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ 135,370 |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ (120,751) |
| Employer's Total Pension Expense/(Income) | \$ 1,900,746 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 348,247 | \$ 0 |
| Changes of assumptions | \$ 2,244,947 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,079,499 | \$ 0 |
| Changes in proportionate share | \$ 568,857 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 455,809 |
| Total (prior to post-MD contributions) | \$ 5,241,550 | \$ 455,809 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,785,741 |

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 | \$ 855,556 |
| 2 nd Fiscal Year | 855,556 |
| 3 rd Fiscal Year | 1,628,231 |
| 4 th Fiscal Year | 1,260,057 |
| 5 th Fiscal Year | 186,340 |
| Thereafter | 0 |
| Total | \$ 4,785,741 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.10678295%
Employer's proportionate share at MD 0.10999775%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,130,902
Employer's proportionate share of system NPL/(A) at MD \$ 16,513,216

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 26,663,338
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,029,490

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,958,956
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 42,946
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (94,983)

Employer's Total Pension Expense/(Income) \$ 2,906,919

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 546,329 | \$ 0 |
| Changes of assumptions | \$ 3,521,872 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 3,262,319 | \$ 0 |
| Changes in proportionate share | \$ 182,240 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 355,569 |
| Total (prior to post-MD contributions) | \$ 7,512,760 | \$ 355,569 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 7,157,191 |

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 | \$ 1,267,225 |
| 2 nd Fiscal Year | 1,267,225 |
| 3 rd Fiscal Year | 2,472,054 |
| 4 th Fiscal Year | 1,885,386 |
| 5 th Fiscal Year | 265,301 |
| Thereafter | 0 |
| Total | \$ 7,157,191 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.38736079%
Employer's proportionate share at MD 0.38654318%

Employer's proportionate share of system NPL/(A) at prior MD \$ 22,240,170
Employer's proportionate share of system NPL/(A) at MD \$ 58,029,106

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 93,697,658
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 28,216,438

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,398,071
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,958
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (457,293)

Employer's Total Pension Expense/(Income) \$ 9,947,736

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,919,856 | \$ 0 |
| Changes of assumptions | \$ 12,376,214 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 11,464,117 | \$ 0 |
| Changes in proportionate share | \$ 58,460 | \$ 44,016 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 1,694,560 |
| Total (prior to post-MD contributions) | \$ 25,818,647 | \$ 1,738,576 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 24,080,071 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 4,185,685 |
| 2 nd Fiscal Year | 4,185,685 |
| 3 rd Fiscal Year | 8,426,797 |
| 4 th Fiscal Year | 6,408,291 |
| 5 th Fiscal Year | 873,612 |
| Thereafter | 0 |
| Total | \$ 24,080,071 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.14963427%
Employer's proportionate share at MD 0.17768341%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,591,194
Employer's proportionate share of system NPL/(A) at MD \$ 26,674,405

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 43,070,271
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,970,331

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,779,711
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 288,854
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (397,230)

Employer's Total Pension Expense/(Income) \$ 4,671,335

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 882,506 | \$ 0 |
| Changes of assumptions | \$ 5,689,010 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 5,269,743 | \$ 0 |
| Changes in proportionate share | \$ 1,510,007 | \$ 211,852 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 1,541,257 |
| Total (prior to post-MD contributions) | \$ 13,351,266 | \$ 1,753,109 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 11,598,157 |

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 | \$ 2,022,677 |
| 2 nd Fiscal Year | 2,022,677 |
| 3 rd Fiscal Year | 3,979,663 |
| 4 th Fiscal Year | 3,111,919 |
| 5 th Fiscal Year | 461,221 |
| Thereafter | 0 |
| Total | \$ 11,598,157 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.06718789% |
| Employer's proportionate share at MD | 0.04655981% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 3,857,567 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 6,989,709 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 11,286,049 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 3,398,720 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 1,252,466 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ (245,843) |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ 30,641 |
| Employer's Total Pension Expense/(Income) | \$ 1,037,264 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 231,250 | \$ 0 |
| Changes of assumptions | \$ 1,490,737 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,380,873 | \$ 0 |
| Changes in proportionate share | \$ 42,199 | \$ 1,110,499 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 441,826 | \$ 252,400 |
| Total (prior to post-MD contributions) | \$ 3,586,885 | \$ 1,362,899 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,223,986 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 343,215 |
| 2 nd Fiscal Year | 343,215 |
| 3 rd Fiscal Year | 850,175 |
| 4 th Fiscal Year | 622,644 |
| 5 th Fiscal Year | 64,737 |
| Thereafter | 0 |
| Total | \$ 2,223,986 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.19112669%
Employer's proportionate share at MD 0.21643614%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,973,465
Employer's proportionate share of system NPL/(A) at MD \$ 32,492,090

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 52,463,892
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,799,158

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,822,166
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 222,337
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (206,954)

Employer's Total Pension Expense/(Income) \$ 5,837,549

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,074,980 | \$ 0 |
| Changes of assumptions | \$ 6,929,782 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 6,419,074 | \$ 0 |
| Changes in proportionate share | \$ 1,362,517 | \$ 321,390 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 734,364 |
| Total (prior to post-MD contributions) | \$ 15,786,353 | \$ 1,055,754 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 14,730,599 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 2,611,218 |
| 2 nd Fiscal Year | 2,611,218 |
| 3 rd Fiscal Year | 5,002,988 |
| 4 th Fiscal Year | 3,914,760 |
| 5 th Fiscal Year | 590,415 |
| Thereafter | 0 |
| Total | \$ 14,730,599 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.20103454%
Employer's proportionate share at MD 0.20367682%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,542,320
Employer's proportionate share of system NPL/(A) at MD \$ 30,576,620

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 49,371,046
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 14,867,768

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,478,938
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (25,114)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (274,189)

Employer's Total Pension Expense/(Income) \$ 5,179,635

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,011,608 | \$ 0 |
| Changes of assumptions | \$ 6,521,258 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 6,040,657 | \$ 0 |
| Changes in proportionate share | \$ 142,245 | \$ 197,858 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 933,231 |
| Total (prior to post-MD contributions) | \$ 13,715,768 | \$ 1,131,089 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 12,584,679 |

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 | \$ 2,143,503 |
| 2 nd Fiscal Year | 2,143,503 |
| 3 rd Fiscal Year | 4,397,169 |
| 4 th Fiscal Year | 3,417,050 |
| 5 th Fiscal Year | 483,455 |
| Thereafter | 0 |
| Total | \$ 12,584,679 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 1.07067611%
Employer's proportionate share at MD 1.11144907%

Employer's proportionate share of system NPL/(A) at prior MD \$ 61,472,455
Employer's proportionate share of system NPL/(A) at MD \$ 166,854,312

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 269,414,080
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 81,132,290

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 29,898,152
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 653,401
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,264,930)

Employer's Total Pension Expense/(Income) \$ 29,286,623

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 5,520,270 | \$ 0 |
| Changes of assumptions | \$ 35,586,015 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 32,963,411 | \$ 0 |
| Changes in proportionate share | \$ 2,680,977 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 4,477,590 |
| Total (prior to post-MD contributions) | \$ 76,750,673 | \$ 4,477,590 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 72,273,083 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 12,718,678 |
| 2 nd Fiscal Year | 12,718,678 |
| 3 rd Fiscal Year | 24,941,931 |
| 4 th Fiscal Year | 19,163,907 |
| 5 th Fiscal Year | 2,729,890 |
| Thereafter | 0 |
| Total | \$ 72,273,083 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.30014823%
Employer's proportionate share at MD 0.33252589%

Employer's proportionate share of system NPL/(A) at prior MD \$ 17,232,895
Employer's proportionate share of system NPL/(A) at MD \$ 49,919,857

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 80,603,924
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 24,273,345

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,944,998
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 413,338
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (470,856)

Employer's Total Pension Expense/(Income) \$ 8,887,480

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,651,567 | \$ 0 |
| Changes of assumptions | \$ 10,646,706 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 9,862,069 | \$ 0 |
| Changes in proportionate share | \$ 1,770,168 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 1,694,671 |
| Total (prior to post-MD contributions) | \$ 23,930,510 | \$ 1,694,671 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 22,235,839 |

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 | \$ 3,930,644 |
| 2 nd Fiscal Year | 3,930,644 |
| 3 rd Fiscal Year | 7,599,541 |
| 4 th Fiscal Year | 5,904,048 |
| 5 th Fiscal Year | 870,962 |
| Thereafter | 0 |
| Total | \$ 22,235,839 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.16520408%
Employer's proportionate share at MD 0.16813948%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,485,128
Employer's proportionate share of system NPL/(A) at MD \$ 25,241,640

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 40,756,832
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,273,654

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,522,978
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 27,498
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (117,588)

Employer's Total Pension Expense/(Income) \$ 4,432,888

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 835,104 | \$ 0 |
| Changes of assumptions | \$ 5,383,435 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 4,986,689 | \$ 0 |
| Changes in proportionate share | \$ 158,026 | \$ 31,458 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 423,777 |
| Total (prior to post-MD contributions) | \$ 11,363,254 | \$ 455,235 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 10,908,019 |

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 | \$ 1,926,497 |
| 2 nd Fiscal Year | 1,926,497 |
| 3 rd Fiscal Year | 3,767,530 |
| 4 th Fiscal Year | 2,880,339 |
| 5 th Fiscal Year | 407,156 |
| Thereafter | 0 |
| Total | \$ 10,908,019 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01995933%
Employer's proportionate share at MD 0.01804934%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,145,957
Employer's proportionate share of system NPL/(A) at MD \$ 2,709,625

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,375,141
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,317,545

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 485,530
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,456)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,055)

Employer's Total Pension Expense/(Income) \$ 469,019

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 89,646 | \$ 0 |
| Changes of assumptions | \$ 577,898 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 535,308 | \$ 0 |
| Changes in proportionate share | \$ 66,148 | \$ 102,824 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 21,730 | \$ 76,736 |
| Total (prior to post-MD contributions) | \$ 1,290,730 | \$ 179,560 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,111,170 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 199,964 |
| 2 nd Fiscal Year | 199,964 |
| 3 rd Fiscal Year | 393,983 |
| 4 th Fiscal Year | 283,318 |
| 5 th Fiscal Year | 33,940 |
| Thereafter | 0 |
| Total | \$ 1,111,170 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05487119%
Employer's proportionate share at MD 0.05359039%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,150,408
Employer's proportionate share of system NPL/(A) at MD \$ 8,045,162

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,990,254
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,911,930

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,441,590
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,200
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (39,663)

Employer's Total Pension Expense/(Income) \$ 1,410,127

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 266,169 | \$ 0 |
| Changes of assumptions | \$ 1,715,840 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,589,386 | \$ 0 |
| Changes in proportionate share | \$ 82,401 | \$ 68,952 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 25,689 | \$ 188,193 |
| Total (prior to post-MD contributions) | \$ 3,679,485 | \$ 257,145 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,422,340 |

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 | \$ 611,275 |
| 2 nd Fiscal Year | 611,275 |
| 3 rd Fiscal Year | 1,193,314 |
| 4 th Fiscal Year | 888,534 |
| 5 th Fiscal Year | 117,942 |
| Thereafter | 0 |
| Total | \$ 3,422,340 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01028858%
Employer's proportionate share at MD 0.01368188%

Employer's proportionate share of system NPL/(A) at prior MD \$ 590,715
Employer's proportionate share of system NPL/(A) at MD \$ 2,053,968

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,316,473
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 998,734

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 368,045
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 28,182
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,793)

Employer's Total Pension Expense/(Income) \$ 387,434

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 67,954 | \$ 0 |
| Changes of assumptions | \$ 438,062 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 405,778 | \$ 0 |
| Changes in proportionate share | \$ 182,676 | \$ 48,621 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,707 | \$ 40,796 |
| Total (prior to post-MD contributions) | \$ 1,098,177 | \$ 89,417 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,008,760 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 183,483 |
| 2 nd Fiscal Year | 183,483 |
| 3 rd Fiscal Year | 333,488 |
| 4 th Fiscal Year | 265,206 |
| 5 th Fiscal Year | 43,100 |
| Thereafter | 0 |
| Total | \$ 1,008,760 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07275499%
Employer's proportionate share at MD 0.07679160%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,177,200
Employer's proportionate share of system NPL/(A) at MD \$ 11,528,202

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,614,203
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,605,546

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,065,706
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 59,641
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (110,802)

Employer's Total Pension Expense/(Income) \$ 2,014,545

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 381,403 | \$ 0 |
| Changes of assumptions | \$ 2,458,689 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,277,489 | \$ 0 |
| Changes in proportionate share | \$ 248,263 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 409,319 |
| Total (prior to post-MD contributions) | \$ 5,365,844 | \$ 409,319 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,956,525 |

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 | \$ 869,842 |
| 2 nd Fiscal Year | 869,842 |
| 3 rd Fiscal Year | 1,714,071 |
| 4 th Fiscal Year | 1,316,174 |
| 5 th Fiscal Year | 186,596 |
| Thereafter | 0 |
| Total | \$ 4,956,525 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.24676204%
Employer's proportionate share at MD 0.24471489%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,167,747
Employer's proportionate share of system NPL/(A) at MD \$ 36,737,387

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 59,318,631
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 17,863,418

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,582,868
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 32,972
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (151,582)

Employer's Total Pension Expense/(Income) \$ 6,464,258

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,215,433 | \$ 0 |
| Changes of assumptions | \$ 7,835,202 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 7,257,766 | \$ 0 |
| Changes in proportionate share | \$ 199,244 | \$ 110,207 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 4,052 | \$ 495,038 |
| Total (prior to post-MD contributions) | \$ 16,511,697 | \$ 605,245 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 15,906,452 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 2,816,387 |
| 2 nd Fiscal Year | 2,816,387 |
| 3 rd Fiscal Year | 5,504,020 |
| 4 th Fiscal Year | 4,186,471 |
| 5 th Fiscal Year | 583,186 |
| Thereafter | 0 |
| Total | \$ 15,906,452 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08816289%
Employer's proportionate share at MD 0.09313534%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,061,838
Employer's proportionate share of system NPL/(A) at MD \$ 13,981,777

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,575,908
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,798,587

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,505,355
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 77,838
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (43,440)

Employer's Total Pension Expense/(Income) \$ 2,539,753

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 462,578 | \$ 0 |
| Changes of assumptions | \$ 2,981,977 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,762,213 | \$ 0 |
| Changes in proportionate share | \$ 320,676 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 164,264 |
| Total (prior to post-MD contributions) | \$ 6,527,444 | \$ 164,264 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 6,363,180 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 1,151,420 |
| 2 nd Fiscal Year | 1,151,420 |
| 3 rd Fiscal Year | 2,174,753 |
| 4 th Fiscal Year | 1,650,949 |
| 5 th Fiscal Year | 234,637 |
| Thereafter | 0 |
| Total | \$ 6,363,180 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00988262%
Employer's proportionate share at MD 0.00736950%

Employer's proportionate share of system NPL/(A) at prior MD \$ 567,407
Employer's proportionate share of system NPL/(A) at MD \$ 1,106,333

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,786,359
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 537,950

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 198,241
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (32,738)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,713

Employer's Total Pension Expense/(Income) \$ 173,216

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 36,602 | \$ 0 |
| Changes of assumptions | \$ 235,954 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 218,565 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 139,626 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 41,347 | \$ 8,018 |
| Total (prior to post-MD contributions) | \$ 532,468 | \$ 147,644 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 384,824 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 63,361 |
| 2 nd Fiscal Year | 63,361 |
| 3 rd Fiscal Year | 143,484 |
| 4 th Fiscal Year | 103,596 |
| 5 th Fiscal Year | 11,022 |
| Thereafter | 0 |
| Total | \$ 384,824 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00724021%
Employer's proportionate share at MD 0.00576741%

Employer's proportionate share of system NPL/(A) at prior MD \$ 415,694
Employer's proportionate share of system NPL/(A) at MD \$ 865,822

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,398,014
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 421,003

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 155,144
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,242)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,029

Employer's Total Pension Expense/(Income) \$ 149,931

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 28,645 | \$ 0 |
| Changes of assumptions | \$ 184,659 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 171,050 | \$ 0 |
| Changes in proportionate share | \$ 14,271 | \$ 79,287 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 37,009 | \$ 2,515 |
| Total (prior to post-MD contributions) | \$ 435,634 | \$ 81,802 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 353,832 |

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 | \$ 63,959 |
| 2 nd Fiscal Year | 63,959 |
| 3 rd Fiscal Year | 125,846 |
| 4 th Fiscal Year | 89,632 |
| 5 th Fiscal Year | 10,437 |
| Thereafter | 0 |
| Total | \$ 353,832 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.01885661% |
| Employer's proportionate share at MD | 0.01862472% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 1,082,645 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 2,796,003 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 4,514,612 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 1,359,546 |

Employer Pension Expense for Measurement Period

| | |
|---|-------------------|
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 501,008 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ (6,986) |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ 20,791 |
| Employer's Total Pension Expense/(Income) | \$ 514,813 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 92,504 | \$ 0 |
| Changes of assumptions | \$ 596,320 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 552,373 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 26,368 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 82,181 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,323,378 | \$ 26,368 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,297,010 |

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 | \$ 237,181 |
| 2 nd Fiscal Year | 237,181 |
| 3 rd Fiscal Year | 439,726 |
| 4 th Fiscal Year | 334,275 |
| 5 th Fiscal Year | 48,647 |
| Thereafter | 0 |
| Total | \$ 1,297,010 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3037: Alesa School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01860108%
Employer's proportionate share at MD 0.01528724%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,067,974
Employer's proportionate share of system NPL/(A) at MD \$ 2,294,970

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,705,611
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,115,920

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 411,229
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (42,117)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,228

Employer's Total Pension Expense/(Income) \$ 373,340

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 75,928 | \$ 0 |
| Changes of assumptions | \$ 489,462 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 453,390 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 180,538 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 45,644 | \$ 18,564 |
| Total (prior to post-MD contributions) | \$ 1,064,424 | \$ 199,102 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 865,322 |

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 | \$ 145,459 |
| 2 nd Fiscal Year | 145,459 |
| 3 rd Fiscal Year | 314,196 |
| 4 th Fiscal Year | 232,575 |
| 5 th Fiscal Year | 27,632 |
| Thereafter | 0 |
| Total | \$ 865,322 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.29210349%

Employer's proportionate share at MD 0.31084737%

Employer's proportionate share of system NPL/(A) at prior MD \$ 16,771,009

Employer's proportionate share of system NPL/(A) at MD \$ 46,665,408

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 75,349,074

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 22,690,881

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,361,842

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 124,498
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (155,367)

Employer's Total Pension Expense/(Income) \$ 8,330,973

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,543,896 | \$ 0 |
| Changes of assumptions | \$ 9,952,610 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 9,219,127 | \$ 0 |
| Changes in proportionate share | \$ 1,009,064 | \$ 374,573 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 83,847 | \$ 753,531 |
| Total (prior to post-MD contributions) | \$ 21,808,544 | \$ 1,128,104 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 20,680,440 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 3,697,291 |
| 2 nd Fiscal Year | 3,697,291 |
| 3 rd Fiscal Year | 7,101,125 |
| 4 th Fiscal Year | 5,414,509 |
| 5 th Fiscal Year | 770,224 |
| Thereafter | 0 |
| Total | \$ 20,680,440 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06774442%
Employer's proportionate share at MD 0.06545461%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,889,520
Employer's proportionate share of system NPL/(A) at MD \$ 9,826,257

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,866,128
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,777,981

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,760,739
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (57,765)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,262)

Employer's Total Pension Expense/(Income) \$ 1,688,712

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 325,096 | \$ 0 |
| Changes of assumptions | \$ 2,095,704 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,941,256 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 222,199 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 53,408 |
| Total (prior to post-MD contributions) | \$ 4,362,056 | \$ 275,607 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,086,449 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 713,005 |
| 2 nd Fiscal Year | 713,005 |
| 3 rd Fiscal Year | 1,430,436 |
| 4 th Fiscal Year | 1,083,413 |
| 5 th Fiscal Year | 146,590 |
| Thereafter | 0 |
| Total | \$ 4,086,449 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 107

Employer's Total Pension Expense/(Income) **\$ 107**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 364 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 364 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 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 | \$ 107 |
| 2 nd Fiscal Year | 107 |
| 3 rd Fiscal Year | 107 |
| 4 th Fiscal Year | 43 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 364 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.49006718%
Employer's proportionate share at MD 0.52213225%

Employer's proportionate share of system NPL/(A) at prior MD \$ 28,137,018
Employer's proportionate share of system NPL/(A) at MD \$ 78,384,174

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 126,564,306
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 38,114,014

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,045,438
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 333,045
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (128,200)

Employer's Total Pension Expense/(Income) \$ 14,250,283

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,593,291 | \$ 0 |
| Changes of assumptions | \$ 16,717,461 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 15,485,424 | \$ 0 |
| Changes in proportionate share | \$ 1,726,202 | \$ 232,551 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 73,993 | \$ 647,648 |
| Total (prior to post-MD contributions) | \$ 36,596,371 | \$ 880,199 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 35,716,172 |

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 | \$ 6,467,058 |
| 2 nd Fiscal Year | 6,467,058 |
| 3 rd Fiscal Year | 12,164,986 |
| 4 th Fiscal Year | 9,274,861 |
| 5 th Fiscal Year | 1,342,209 |
| Thereafter | 0 |
| Total | \$ 35,716,172 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 158

Employer's Total Pension Expense/(Income) **\$ 158**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 535 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 535 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 535 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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 | 61 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 535 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 144

Employer's Total Pension Expense/(Income) \$ 144

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 492 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 492 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 492 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 144 |
| 2 nd Fiscal Year | 144 |
| 3 rd Fiscal Year | 144 |
| 4 th Fiscal Year | 60 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 492 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 495

Employer's Total Pension Expense/(Income) **\$ 495**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,926 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,926 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,926 |

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 | \$ 495 |
| 2 nd Fiscal Year | 495 |
| 3 rd Fiscal Year | 495 |
| 4 th Fiscal Year | 361 |
| 5 th Fiscal Year | 80 |
| Thereafter | 0 |
| Total | \$ 1,926 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 587

Employer's Total Pension Expense/(Income) \$ 587

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,320 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 2,320 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,320 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 587 |
| 2 nd Fiscal Year | 587 |
| 3 rd Fiscal Year | 587 |
| 4 th Fiscal Year | 450 |
| 5 th Fiscal Year | 109 |
| Thereafter | 0 |
| Total | \$ 2,320 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,425

Employer's Total Pension Expense/(Income) \$ 1,425

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 5,242 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 5,242 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 5,242 |

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 | \$ 1,425 |
| 2 nd Fiscal Year | 1,425 |
| 3 rd Fiscal Year | 1,402 |
| 4 th Fiscal Year | 845 |
| 5 th Fiscal Year | 145 |
| Thereafter | 0 |
| Total | \$ 5,242 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06099327%
Employer's proportionate share at MD 0.04668957%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,501,905
Employer's proportionate share of system NPL/(A) at MD \$ 7,009,189

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,317,502
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,408,192

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,255,957
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (171,327)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,471

Employer's Total Pension Expense/(Income) \$ 1,099,101

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 231,895 | \$ 0 |
| Changes of assumptions | \$ 1,494,891 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,384,722 | \$ 0 |
| Changes in proportionate share | \$ 26,348 | \$ 770,030 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 113,437 | \$ 50,195 |
| Total (prior to post-MD contributions) | \$ 3,251,293 | \$ 820,225 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,431,068 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 403,117 |
| 2 nd Fiscal Year | 403,117 |
| 3 rd Fiscal Year | 910,763 |
| 4 th Fiscal Year | 648,508 |
| 5 th Fiscal Year | 65,562 |
| Thereafter | 0 |
| Total | \$ 2,431,068 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.43326436%

Employer's proportionate share at MD 0.44751909%

Employer's proportionate share of system NPL/(A) at prior MD \$ 24,875,706

Employer's proportionate share of system NPL/(A) at MD \$ 67,183,006

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 108,478,154

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 32,667,488

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,038,333

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 333,864
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (178,725)

Employer's Total Pension Expense/(Income) \$ 12,193,472

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,222,707 | \$ 0 |
| Changes of assumptions | \$ 14,328,521 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 13,272,543 | \$ 0 |
| Changes in proportionate share | \$ 1,295,751 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 32,487 | \$ 771,862 |
| Total (prior to post-MD contributions) | \$ 31,152,009 | \$ 771,862 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 30,380,147 |

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 | \$ 5,522,476 |
| 2 nd Fiscal Year | 5,522,476 |
| 3 rd Fiscal Year | 10,410,925 |
| 4 th Fiscal Year | 7,831,265 |
| 5 th Fiscal Year | 1,093,006 |
| Thereafter | 0 |
| Total | \$ 30,380,147 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,469

Employer's Total Pension Expense/(Income) \$ 1,469

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 5,799 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 5,799 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 5,799 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 1,469 |
| 2 nd Fiscal Year | 1,469 |
| 3 rd Fiscal Year | 1,466 |
| 4 th Fiscal Year | 1,126 |
| 5 th Fiscal Year | 269 |
| Thereafter | 0 |
| Total | \$ 5,799 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.03245975%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 4,872,962**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,868,209
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,369,460

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 873,172
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 406,383
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (50,149)

Employer's Total Pension Expense/(Income) **\$ 1,229,406**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 161,219 | \$ 0 |
| Changes of assumptions | \$ 1,039,286 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 962,693 | \$ 0 |
| Changes in proportionate share | \$ 1,747,449 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 28,755 | \$ 257,383 |
| Total (prior to post-MD contributions) | \$ 3,939,402 | \$ 257,383 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,682,019 |

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 | \$ 745,541 |
| 2 nd Fiscal Year | 745,541 |
| 3 rd Fiscal Year | 1,098,348 |
| 4 th Fiscal Year | 910,288 |
| 5 th Fiscal Year | 182,300 |
| Thereafter | 0 |
| Total | \$ 3,682,019 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 234

Employer's Total Pension Expense/(Income) \$ 234

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 855 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 855 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 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 | \$ 234 |
| 2 nd Fiscal Year | 234 |
| 3 rd Fiscal Year | 234 |
| 4 th Fiscal Year | 135 |
| 5 th Fiscal Year | 18 |
| Thereafter | 0 |
| Total | \$ 855 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 467

Employer's Total Pension Expense/(Income) **\$ 467**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,783 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,783 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,783 |

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 | \$ 467 |
| 2 nd Fiscal Year | 467 |
| 3 rd Fiscal Year | 453 |
| 4 th Fiscal Year | 321 |
| 5 th Fiscal Year | 75 |
| Thereafter | 0 |
| Total | \$ 1,783 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 342

Employer's Total Pension Expense/(Income) **\$ 342**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,165 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,165 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,165 |

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 | \$ 342 |
| 2 nd Fiscal Year | 342 |
| 3 rd Fiscal Year | 342 |
| 4 th Fiscal Year | 139 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 1,165 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00469627%
Employer's proportionate share at MD 0.04543070%

Employer's proportionate share of system NPL/(A) at prior MD \$ 269,635
Employer's proportionate share of system NPL/(A) at MD \$ 6,820,203

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,012,354
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,316,298

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,222,093
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 527,126
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (73,407)

Employer's Total Pension Expense/(Income) \$ 1,675,812

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 225,642 | \$ 0 |
| Changes of assumptions | \$ 1,454,585 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,347,386 | \$ 0 |
| Changes in proportionate share | \$ 2,251,209 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 23,041 | \$ 351,314 |
| Total (prior to post-MD contributions) | \$ 5,301,863 | \$ 351,314 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,950,549 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 998,594 |
| 2 nd Fiscal Year | 998,594 |
| 3 rd Fiscal Year | 1,492,780 |
| 4 th Fiscal Year | 1,222,454 |
| 5 th Fiscal Year | 238,127 |
| Thereafter | 0 |
| Total | \$ 4,950,549 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03352521%
Employer's proportionate share at MD 0.02838376%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,924,837
Employer's proportionate share of system NPL/(A) at MD **\$ 4,261,061**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,880,193
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,071,925

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 763,528
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (42,954)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,498

Employer's Total Pension Expense/(Income) **\$ 728,072**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 140,975 | \$ 0 |
| Changes of assumptions | \$ 908,782 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 841,807 | \$ 0 |
| Changes in proportionate share | \$ 72,810 | \$ 276,786 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 44,605 | \$ 19,034 |
| Total (prior to post-MD contributions) | \$ 2,008,979 | \$ 295,820 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,713,159 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 304,966 |
| 2 nd Fiscal Year | 304,966 |
| 3 rd Fiscal Year | 612,576 |
| 4 th Fiscal Year | 439,599 |
| 5 th Fiscal Year | 51,052 |
| Thereafter | 0 |
| Total | \$ 1,713,159 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09867842%
Employer's proportionate share at MD 0.09622785%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,665,583
Employer's proportionate share of system NPL/(A) at MD \$ 14,446,035

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,325,529
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,024,331

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,588,544
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (82,268)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,126)

Employer's Total Pension Expense/(Income) \$ 2,490,150

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 477,938 | \$ 0 |
| Changes of assumptions | \$ 3,080,992 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,853,930 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 307,327 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 59,904 |
| Total (prior to post-MD contributions) | \$ 6,412,860 | \$ 367,231 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 6,045,629 |

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 | \$ 1,055,718 |
| 2 nd Fiscal Year | 1,055,718 |
| 3 rd Fiscal Year | 2,109,824 |
| 4 th Fiscal Year | 1,604,291 |
| 5 th Fiscal Year | 220,078 |
| Thereafter | 0 |
| Total | \$ 6,045,629 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05942954%
Employer's proportionate share at MD 0.05233151%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,412,124
Employer's proportionate share of system NPL/(A) at MD \$ 7,856,175

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,685,103
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,820,036

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,407,726
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (87,450)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,216)

Employer's Total Pension Expense/(Income) \$ 1,304,060

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 259,917 | \$ 0 |
| Changes of assumptions | \$ 1,675,533 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,552,051 | \$ 0 |
| Changes in proportionate share | \$ 4,810 | \$ 382,118 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 8,502 | \$ 55,159 |
| Total (prior to post-MD contributions) | \$ 3,500,813 | \$ 437,277 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,063,536 |

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 | \$ 523,974 |
| 2 nd Fiscal Year | 523,974 |
| 3 rd Fiscal Year | 1,099,548 |
| 4 th Fiscal Year | 815,807 |
| 5 th Fiscal Year | 100,233 |
| Thereafter | 0 |
| Total | \$ 3,063,536 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05468341%
Employer's proportionate share at MD 0.04958600%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,139,627
Employer's proportionate share of system NPL/(A) at MD \$ 7,444,010

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,019,594
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,619,622

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,333,871
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (109,972)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,469)

Employer's Total Pension Expense/(Income) \$ 1,214,430

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 246,280 | \$ 0 |
| Changes of assumptions | \$ 1,587,628 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,470,624 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 431,336 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 118,278 | \$ 97,767 |
| Total (prior to post-MD contributions) | \$ 3,422,810 | \$ 529,103 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,893,707 |

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 | \$ 475,271 |
| 2 nd Fiscal Year | 475,271 |
| 3 rd Fiscal Year | 1,031,449 |
| 4 th Fiscal Year | 802,936 |
| 5 th Fiscal Year | 108,782 |
| Thereafter | 0 |
| Total | \$ 2,893,707 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08175135%
Employer's proportionate share at MD 0.06633261%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,693,722
Employer's proportionate share of system NPL/(A) at MD \$ 9,958,065

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,078,955
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,842,072

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,784,357
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (209,096)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 56,203

Employer's Total Pension Expense/(Income) \$ 1,631,464

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 329,456 | \$ 0 |
| Changes of assumptions | \$ 2,123,816 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,967,296 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 884,659 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 254,618 | \$ 51,936 |
| Total (prior to post-MD contributions) | \$ 4,675,186 | \$ 936,595 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,738,591 |

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 | \$ 642,670 |
| 2 nd Fiscal Year | 642,670 |
| 3 rd Fiscal Year | 1,355,579 |
| 4 th Fiscal Year | 983,356 |
| 5 th Fiscal Year | 114,317 |
| Thereafter | 0 |
| Total | \$ 3,738,591 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.17838252%
Employer's proportionate share at MD 0.16484579%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,241,763
Employer's proportionate share of system NPL/(A) at MD \$ 24,747,181

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 39,958,445
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,033,225

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,434,377
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (176,000)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 54,792

Employer's Total Pension Expense/(Income) \$ 4,313,169

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 818,745 | \$ 0 |
| Changes of assumptions | \$ 5,277,979 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 4,889,005 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 750,925 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 172,510 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 11,158,239 | \$ 750,925 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 10,407,314 |

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 | \$ 1,855,876 |
| 2 nd Fiscal Year | 1,855,876 |
| 3 rd Fiscal Year | 3,644,018 |
| 4 th Fiscal Year | 2,699,552 |
| 5 th Fiscal Year | 351,991 |
| Thereafter | 0 |
| Total | \$ 10,407,314 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.10906101%
Employer's proportionate share at MD 0.11646646%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,261,696
Employer's proportionate share of system NPL/(A) at MD \$ 17,484,320

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 28,231,347
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,501,686

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,132,966
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 115,721
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (41,998)

Employer's Total Pension Expense/(Income) \$ 3,206,689

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 578,458 | \$ 0 |
| Changes of assumptions | \$ 3,728,985 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 3,454,168 | \$ 0 |
| Changes in proportionate share | \$ 476,897 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 34,060 | \$ 207,095 |
| Total (prior to post-MD contributions) | \$ 8,272,568 | \$ 207,095 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 8,065,473 |

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 | \$ 1,470,568 |
| 2 nd Fiscal Year | 1,470,568 |
| 3 rd Fiscal Year | 2,738,839 |
| 4 th Fiscal Year | 2,083,186 |
| 5 th Fiscal Year | 302,311 |
| Thereafter | 0 |
| Total | \$ 8,065,473 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01558265%
Employer's proportionate share at MD 0.01274848%

Employer's proportionate share of system NPL/(A) at prior MD \$ 894,672
Employer's proportionate share of system NPL/(A) at MD \$ 1,913,843

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,090,218
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 930,599

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 342,936
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (40,065)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (260)

Employer's Total Pension Expense/(Income) \$ 302,611

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 63,318 | \$ 0 |
| Changes of assumptions | \$ 408,177 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 378,095 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 168,155 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 21,529 | \$ 15,369 |
| Total (prior to post-MD contributions) | \$ 871,119 | \$ 183,524 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 687,595 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 112,574 |
| 2 nd Fiscal Year | 112,574 |
| 3 rd Fiscal Year | 253,242 |
| 4 th Fiscal Year | 187,579 |
| 5 th Fiscal Year | 21,625 |
| Thereafter | 0 |
| Total | \$ 687,595 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.06491542%

Employer's proportionate share at MD 0.05768874%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,727,094

Employer's proportionate share of system NPL/(A) at MD \$ 8,660,419

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,983,690

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,211,097

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,551,836

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (77,727)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 43,529

Employer's Total Pension Expense/(Income) \$ 1,517,638

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 286,525 | \$ 0 |
| Changes of assumptions | \$ 1,847,059 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,710,935 | \$ 0 |
| Changes in proportionate share | \$ 43,343 | \$ 389,044 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 177,919 | \$ 9,440 |
| Total (prior to post-MD contributions) | \$ 4,065,781 | \$ 398,484 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,667,297 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 657,694 |
| 2 nd Fiscal Year | 657,694 |
| 3 rd Fiscal Year | 1,283,512 |
| 4 th Fiscal Year | 946,166 |
| 5 th Fiscal Year | 122,232 |
| Thereafter | 0 |
| Total | \$ 3,667,297 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06695697%
Employer's proportionate share at MD 0.05313217%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,844,309
Employer's proportionate share of system NPL/(A) at MD \$ 7,976,372

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,879,182
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,878,481

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,429,264
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (205,921)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,383)

Employer's Total Pension Expense/(Income) \$ 1,213,960

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 263,893 | \$ 0 |
| Changes of assumptions | \$ 1,701,169 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,575,797 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 855,906 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 101,410 | \$ 94,717 |
| Total (prior to post-MD contributions) | \$ 3,642,269 | \$ 950,623 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,691,646 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 421,939 |
| 2 nd Fiscal Year | 421,939 |
| 3 rd Fiscal Year | 1,011,604 |
| 4 th Fiscal Year | 752,786 |
| 5 th Fiscal Year | 83,378 |
| Thereafter | 0 |
| Total | \$ 2,691,646 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05828082%
Employer's proportionate share at MD 0.08531263%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,346,171
Employer's proportionate share of system NPL/(A) at MD \$ 12,807,407

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,679,691
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,227,554

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,294,923
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 424,342
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (224,305)

Employer's Total Pension Expense/(Income) \$ 2,494,960

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 423,725 | \$ 0 |
| Changes of assumptions | \$ 2,731,512 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,530,206 | \$ 0 |
| Changes in proportionate share | \$ 1,747,345 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 8,883 | \$ 901,983 |
| Total (prior to post-MD contributions) | \$ 7,441,671 | \$ 901,983 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 6,539,688 |

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 | \$ 1,223,237 |
| 2 nd Fiscal Year | 1,223,237 |
| 3 rd Fiscal Year | 2,154,729 |
| 4 th Fiscal Year | 1,673,642 |
| 5 th Fiscal Year | 264,843 |
| Thereafter | 0 |
| Total | \$ 6,539,688 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02480228%
Employer's proportionate share at MD 0.02561757%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,424,013
Employer's proportionate share of system NPL/(A) at MD \$ 3,845,792

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,209,672
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,870,002

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 689,117
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,049)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,381

Employer's Total Pension Expense/(Income) \$ 674,449

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 127,236 | \$ 0 |
| Changes of assumptions | \$ 820,215 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 759,767 | \$ 0 |
| Changes in proportionate share | \$ 43,891 | \$ 113,072 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 59,538 | \$ 17,100 |
| Total (prior to post-MD contributions) | \$ 1,810,647 | \$ 130,172 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,680,475 |

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 | \$ 292,577 |
| 2 nd Fiscal Year | 292,577 |
| 3 rd Fiscal Year | 575,323 |
| 4 th Fiscal Year | 452,213 |
| 5 th Fiscal Year | 67,784 |
| Thereafter | 0 |
| Total | \$ 1,680,475 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 445

Employer's Total Pension Expense/(Income) **\$ 445**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,674 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,674 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,674 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 445 |
| 2 nd Fiscal Year | 445 |
| 3 rd Fiscal Year | 445 |
| 4 th Fiscal Year | 283 |
| 5 th Fiscal Year | 56 |
| Thereafter | 0 |
| Total | \$ 1,674 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 193

Employer's Total Pension Expense/(Income) **\$ 193**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 658 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 658 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 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 | \$ 193 |
| 2 nd Fiscal Year | 193 |
| 3 rd Fiscal Year | 193 |
| 4 th Fiscal Year | 79 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 658 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 194

Employer's Total Pension Expense/(Income) \$ 194

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

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 194 |
| 2 nd Fiscal Year | 194 |
| 3 rd Fiscal Year | 194 |
| 4 th Fiscal Year | 80 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 662 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.04444722% |
| Employer's proportionate share at MD | 0.05453839% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 2,551,920 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 8,187,479 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 13,220,048 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 3,981,131 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 1,467,091 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ 136,498 |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ (99,118) |
| Employer's Total Pension Expense/(Income) | \$ 1,504,471 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 270,878 | \$ 0 |
| Changes of assumptions | \$ 1,746,192 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,617,502 | \$ 0 |
| Changes in proportionate share | \$ 577,794 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 388,590 |
| Total (prior to post-MD contributions) | \$ 4,212,366 | \$ 388,590 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,823,776 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 691,488 |
| 2 nd Fiscal Year | 691,488 |
| 3 rd Fiscal Year | 1,292,054 |
| 4 th Fiscal Year | 999,227 |
| 5 th Fiscal Year | 149,519 |
| Thereafter | 0 |
| Total | \$ 3,823,776 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04127202%
Employer's proportionate share at MD 0.03796608%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,369,617
Employer's proportionate share of system NPL/(A) at MD \$ 5,699,590

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,202,938
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,771,405

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,021,293
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (67,692)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,951

Employer's Total Pension Expense/(Income) \$ 962,552

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 188,567 | \$ 0 |
| Changes of assumptions | \$ 1,215,586 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,126,000 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 267,405 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 50,734 | \$ 8,384 |
| Total (prior to post-MD contributions) | \$ 2,580,887 | \$ 275,789 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,305,098 |

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 | \$ 396,607 |
| 2 nd Fiscal Year | 396,607 |
| 3 rd Fiscal Year | 813,039 |
| 4 th Fiscal Year | 616,521 |
| 5 th Fiscal Year | 82,325 |
| Thereafter | 0 |
| Total | \$ 2,305,098 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.94498571%
Employer's proportionate share at MD 0.95112141%

Employer's proportionate share of system NPL/(A) at prior MD \$ 54,255,989
Employer's proportionate share of system NPL/(A) at MD \$ 142,785,408

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 230,550,825
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 69,428,875

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 25,585,313
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 326,286
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (179,573)

Employer's Total Pension Expense/(Income) \$ 25,732,026

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 4,723,965 | \$ 0 |
| Changes of assumptions | \$ 30,452,696 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 28,208,406 | \$ 0 |
| Changes in proportionate share | \$ 1,178,503 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 335,088 | \$ 1,180,763 |
| Total (prior to post-MD contributions) | \$ 64,898,658 | \$ 1,180,763 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 63,717,895 |

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 | \$ 11,554,024 |
| 2 nd Fiscal Year | 11,554,024 |
| 3 rd Fiscal Year | 21,902,607 |
| 4 th Fiscal Year | 16,432,777 |
| 5 th Fiscal Year | 2,274,464 |
| Thereafter | 0 |
| Total | \$ 63,717,895 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03391430%
Employer's proportionate share at MD 0.03886288%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,947,176
Employer's proportionate share of system NPL/(A) at MD \$ 5,834,221

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,420,321
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,836,868

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,045,417
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 58,741
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (44,860)

Employer's Total Pension Expense/(Income) \$ 1,059,298

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 193,022 | \$ 0 |
| Changes of assumptions | \$ 1,244,299 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,152,597 | \$ 0 |
| Changes in proportionate share | \$ 266,404 | \$ 10,922 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 48,124 | \$ 259,246 |
| Total (prior to post-MD contributions) | \$ 2,904,446 | \$ 270,168 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,634,278 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 479,984 |
| 2 nd Fiscal Year | 479,984 |
| 3 rd Fiscal Year | 902,767 |
| 4 th Fiscal Year | 677,249 |
| 5 th Fiscal Year | 94,293 |
| Thereafter | 0 |
| Total | \$ 2,634,278 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04967684%
Employer's proportionate share at MD 0.04416198%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,852,177
Employer's proportionate share of system NPL/(A) at MD \$ 6,629,739

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,704,817
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,223,686

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,187,964
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (70,218)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,243

Employer's Total Pension Expense/(Income) \$ 1,126,989

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 219,341 | \$ 0 |
| Changes of assumptions | \$ 1,413,964 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,309,758 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 300,884 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 54,298 | \$ 18,380 |
| Total (prior to post-MD contributions) | \$ 2,997,361 | \$ 319,264 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,678,097 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 468,683 |
| 2 nd Fiscal Year | 468,683 |
| 3 rd Fiscal Year | 949,531 |
| 4 th Fiscal Year | 702,473 |
| 5 th Fiscal Year | 88,726 |
| Thereafter | 0 |
| Total | \$ 2,678,097 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.22374504%
Employer's proportionate share at MD 0.22760213%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,846,235
Employer's proportionate share of system NPL/(A) at MD \$ 34,168,364

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 55,170,516
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,614,240

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,122,532
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 49,960
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (110,111)

Employer's Total Pension Expense/(Income) \$ 6,062,381

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,130,439 | \$ 0 |
| Changes of assumptions | \$ 7,287,291 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 6,750,235 | \$ 0 |
| Changes in proportionate share | \$ 213,324 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 124,130 | \$ 658,383 |
| Total (prior to post-MD contributions) | \$ 15,505,419 | \$ 658,383 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 14,847,036 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 2,669,604 |
| 2 nd Fiscal Year | 2,669,604 |
| 3 rd Fiscal Year | 5,139,244 |
| 4 th Fiscal Year | 3,845,362 |
| 5 th Fiscal Year | 523,223 |
| Thereafter | 0 |
| Total | \$ 14,847,036 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03590609%
Employer's proportionate share at MD 0.03528050%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,061,534
Employer's proportionate share of system NPL/(A) at MD \$ 5,296,422

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,551,956
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,575,366

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 949,051
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,411)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,877

Employer's Total Pension Expense/(Income) \$ 938,517

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 175,229 | \$ 0 |
| Changes of assumptions | \$ 1,129,600 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,046,351 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 59,447 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 34,190 | \$ 32,298 |
| Total (prior to post-MD contributions) | \$ 2,385,370 | \$ 91,745 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,293,625 |

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 | \$ 412,604 |
| 2 nd Fiscal Year | 412,604 |
| 3 rd Fiscal Year | 794,417 |
| 4 th Fiscal Year | 593,457 |
| 5 th Fiscal Year | 80,542 |
| Thereafter | 0 |
| Total | \$ 2,293,625 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.02183922%

Employer's proportionate share at MD 0.01688762%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,253,890

Employer's proportionate share of system NPL/(A) at MD \$ 2,535,224

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,093,541

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,232,743

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 454,280

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (89,351)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,055)

Employer's Total Pension Expense/(Income) \$ 363,874

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 83,876 | \$ 0 |
| Changes of assumptions | \$ 540,702 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 500,854 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 359,586 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 31,397 | \$ 27,518 |
| Total (prior to post-MD contributions) | \$ 1,156,829 | \$ 387,104 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 769,725 |

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 | \$ 112,136 |
| 2 nd Fiscal Year | 112,136 |
| 3 rd Fiscal Year | 297,244 |
| 4 th Fiscal Year | 223,862 |
| 5 th Fiscal Year | 24,347 |
| Thereafter | 0 |
| Total | \$ 769,725 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00736832%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 1,106,156**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,786,073
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 537,864

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 198,209
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 92,248
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,551)

Employer's Total Pension Expense/(Income) **\$ 277,906**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 36,596 | \$ 0 |
| Changes of assumptions | \$ 235,916 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 218,530 | \$ 0 |
| Changes in proportionate share | \$ 396,669 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,521 | \$ 58,426 |
| Total (prior to post-MD contributions) | \$ 891,232 | \$ 58,426 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 832,806 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 168,069 |
| 2 nd Fiscal Year | 168,069 |
| 3 rd Fiscal Year | 248,639 |
| 4 th Fiscal Year | 206,648 |
| 5 th Fiscal Year | 41,382 |
| Thereafter | 0 |
| Total | \$ 832,806 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01716104%
Employer's proportionate share at MD 0.01628858%

Employer's proportionate share of system NPL/(A) at prior MD \$ 985,294
Employer's proportionate share of system NPL/(A) at MD \$ 2,445,294

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,948,335
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,189,015

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 438,165
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,280)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 23,463

Employer's Total Pension Expense/(Income) \$ 450,348

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 80,901 | \$ 0 |
| Changes of assumptions | \$ 521,522 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 483,088 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 48,184 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 84,465 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,169,976 | \$ 48,184 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,121,792 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 207,541 |
| 2 nd Fiscal Year | 207,541 |
| 3 rd Fiscal Year | 382,672 |
| 4 th Fiscal Year | 284,456 |
| 5 th Fiscal Year | 39,583 |
| Thereafter | 0 |
| Total | \$ 1,121,792 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03239021%
Employer's proportionate share at MD 0.02809520%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,859,671
Employer's proportionate share of system NPL/(A) at MD \$ 4,217,742

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,810,247
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,050,861

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 755,765
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (71,050)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,445)

Employer's Total Pension Expense/(Income) \$ 679,270

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 139,541 | \$ 0 |
| Changes of assumptions | \$ 899,543 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 833,249 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 289,964 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 47,949 | \$ 45,183 |
| Total (prior to post-MD contributions) | \$ 1,920,282 | \$ 335,147 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,585,135 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 260,466 |
| 2 nd Fiscal Year | 260,466 |
| 3 rd Fiscal Year | 573,296 |
| 4 th Fiscal Year | 435,888 |
| 5 th Fiscal Year | 55,020 |
| Thereafter | 0 |
| Total | \$ 1,585,135 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02492187%
Employer's proportionate share at MD 0.02572618%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,430,880
Employer's proportionate share of system NPL/(A) at MD **\$ 3,862,097**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,235,999
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,877,930

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 692,038
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,352
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,666

Employer's Total Pension Expense/(Income) **\$ 710,056**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 127,775 | \$ 0 |
| Changes of assumptions | \$ 823,692 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 762,988 | \$ 0 |
| Changes in proportionate share | \$ 43,299 | \$ 19,441 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 47,120 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,804,874 | \$ 19,441 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,785,433 |

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 | \$ 326,566 |
| 2 nd Fiscal Year | 326,566 |
| 3 rd Fiscal Year | 605,963 |
| 4 th Fiscal Year | 459,740 |
| 5 th Fiscal Year | 66,598 |
| Thereafter | 0 |
| Total | \$ 1,785,433 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01978705%
Employer's proportionate share at MD 0.01880114%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,136,066
Employer's proportionate share of system NPL/(A) at MD \$ 2,822,488

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,557,376
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,372,424

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 505,754
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,924)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,372

Employer's Total Pension Expense/(Income) \$ 495,202

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 93,380 | \$ 0 |
| Changes of assumptions | \$ 601,969 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 557,605 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 75,453 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 34,836 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,287,790 | \$ 75,453 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,212,337 |

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 | \$ 214,940 |
| 2 nd Fiscal Year | 214,940 |
| 3 rd Fiscal Year | 420,350 |
| 4 th Fiscal Year | 318,201 |
| 5 th Fiscal Year | 43,906 |
| Thereafter | 0 |
| Total | \$ 1,212,337 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 173

Employer's Total Pension Expense/(Income) **\$ 173**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 586 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 586 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 586 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 173 |
| 2 nd Fiscal Year | 173 |
| 3 rd Fiscal Year | 173 |
| 4 th Fiscal Year | 67 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 586 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.03344688%

Employer's proportionate share at MD 0.02907038%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,920,340

Employer's proportionate share of system NPL/(A) at MD \$ 4,364,139

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,046,629

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,122,046

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 781,998

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (60,947)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,506

Employer's Total Pension Expense/(Income) \$ 743,557

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 144,385 | \$ 0 |
| Changes of assumptions | \$ 930,766 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 862,171 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 256,532 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 91,522 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 2,028,844 | \$ 256,532 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,772,312 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 310,216 |
| 2 nd Fiscal Year | 310,216 |
| 3 rd Fiscal Year | 626,903 |
| 4 th Fiscal Year | 465,465 |
| 5 th Fiscal Year | 59,512 |
| Thereafter | 0 |
| Total | \$ 1,772,312 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03175365%
Employer's proportionate share at MD 0.02430314%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,823,124
Employer's proportionate share of system NPL/(A) at MD \$ 3,648,466

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,891,055
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,774,053

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 653,758
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (116,400)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,725)

Employer's Total Pension Expense/(Income) \$ 533,633

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 120,707 | \$ 0 |
| Changes of assumptions | \$ 778,130 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 720,784 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 479,706 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 47,732 | \$ 45,481 |
| Total (prior to post-MD contributions) | \$ 1,667,353 | \$ 525,187 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,142,166 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 171,356 |
| 2 nd Fiscal Year | 171,356 |
| 3 rd Fiscal Year | 439,566 |
| 4 th Fiscal Year | 325,889 |
| 5 th Fiscal Year | 34,000 |
| Thereafter | 0 |
| Total | \$ 1,142,166 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00108279%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 162,552**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 262,467
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 79,040

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 29,127
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,556
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,997)

Employer's Total Pension Expense/(Income) **\$ 40,686**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 5,378 | \$ 0 |
| Changes of assumptions | \$ 34,668 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 32,113 | \$ 0 |
| Changes in proportionate share | \$ 58,292 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 8,585 |
| Total (prior to post-MD contributions) | \$ 130,451 | \$ 8,585 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 121,866 |

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 | \$ 24,545 |
| 2 nd Fiscal Year | 24,545 |
| 3 rd Fiscal Year | 36,385 |
| 4 th Fiscal Year | 30,306 |
| 5 th Fiscal Year | 6,084 |
| Thereafter | 0 |
| Total | \$ 121,866 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03187822%
Employer's proportionate share at MD 0.03754066%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,830,276
Employer's proportionate share of system NPL/(A) at MD \$ 5,635,725

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,099,816
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,740,350

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,009,850
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 78,269
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (72,750)

Employer's Total Pension Expense/(Income) \$ 1,015,369

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 186,454 | \$ 0 |
| Changes of assumptions | \$ 1,201,965 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,113,383 | \$ 0 |
| Changes in proportionate share | \$ 329,917 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 10,085 | \$ 310,591 |
| Total (prior to post-MD contributions) | \$ 2,841,804 | \$ 310,591 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,531,213 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 455,764 |
| 2 nd Fiscal Year | 455,764 |
| 3 rd Fiscal Year | 864,708 |
| 4 th Fiscal Year | 659,795 |
| 5 th Fiscal Year | 95,181 |
| Thereafter | 0 |
| Total | \$ 2,531,213 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02092548%
Employer's proportionate share at MD 0.01652657%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,201,428
Employer's proportionate share of system NPL/(A) at MD \$ 2,481,022

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,006,023
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,206,388

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 444,567
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (55,794)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 529

Employer's Total Pension Expense/(Income) \$ 389,302

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 82,083 | \$ 0 |
| Changes of assumptions | \$ 529,142 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 490,146 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 239,266 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 30,627 | \$ 24,842 |
| Total (prior to post-MD contributions) | \$ 1,131,998 | \$ 264,108 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 867,890 |

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 | \$ 142,947 |
| 2 nd Fiscal Year | 142,947 |
| 3 rd Fiscal Year | 322,936 |
| 4 th Fiscal Year | 233,886 |
| 5 th Fiscal Year | 25,174 |
| Thereafter | 0 |
| Total | \$ 867,890 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.01624534% |
| Employer's proportionate share at MD | 0.01303610% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 932,720 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 1,957,021 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 3,159,937 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 951,594 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 350,673 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ (39,932) |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ 6,814 |
| Employer's Total Pension Expense/(Income) | \$ 317,555 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 64,747 | \$ 0 |
| Changes of assumptions | \$ 417,386 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 386,625 | \$ 0 |
| Changes in proportionate share | \$ 839 | \$ 172,768 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 33,372 | \$ 13,422 |
| Total (prior to post-MD contributions) | \$ 902,969 | \$ 186,190 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 716,779 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 123,231 |
| 2 nd Fiscal Year | 123,231 |
| 3 rd Fiscal Year | 262,740 |
| 4 th Fiscal Year | 187,220 |
| 5 th Fiscal Year | 20,357 |
| Thereafter | 0 |
| Total | \$ 716,779 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01621323%
Employer's proportionate share at MD 0.01466061%

Employer's proportionate share of system NPL/(A) at prior MD \$ 930,876
Employer's proportionate share of system NPL/(A) at MD \$ 2,200,898

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,553,716
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,070,178

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 394,373
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22,553)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (575)

Employer's Total Pension Expense/(Income) \$ 371,245

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 72,815 | \$ 0 |
| Changes of assumptions | \$ 469,399 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 434,805 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 94,175 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 40,289 | \$ 29,505 |
| Total (prior to post-MD contributions) | \$ 1,017,308 | \$ 123,680 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 893,628 |

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 | \$ 152,705 |
| 2 nd Fiscal Year | 152,705 |
| 3 rd Fiscal Year | 315,169 |
| 4 th Fiscal Year | 240,692 |
| 5 th Fiscal Year | 32,359 |
| Thereafter | 0 |
| Total | \$ 893,628 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01010955%
Employer's proportionate share at MD 0.00847127%

Employer's proportionate share of system NPL/(A) at prior MD \$ 580,436
Employer's proportionate share of system NPL/(A) at MD \$ 1,271,734

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,053,427
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 618,376

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 227,878
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,966)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,157

Employer's Total Pension Expense/(Income) \$ 216,069

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 42,075 | \$ 0 |
| Changes of assumptions | \$ 271,230 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 251,241 | \$ 0 |
| Changes in proportionate share | \$ 8,651 | \$ 88,195 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 28,147 | \$ 8,274 |
| Total (prior to post-MD contributions) | \$ 601,344 | \$ 96,469 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 504,875 |

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 | \$ 89,791 |
| 2 nd Fiscal Year | 89,791 |
| 3 rd Fiscal Year | 180,350 |
| 4 th Fiscal Year | 129,621 |
| 5 th Fiscal Year | 15,321 |
| Thereafter | 0 |
| Total | \$ 504,875 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00916981%
Employer's proportionate share at MD 0.00961728%

Employer's proportionate share of system NPL/(A) at prior MD \$ 526,481
Employer's proportionate share of system NPL/(A) at MD **\$ 1,443,777**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,331,219
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 702,031

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 258,706
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,159
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,113

Employer's Total Pension Expense/(Income) **\$ 264,978**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 47,766 | \$ 0 |
| Changes of assumptions | \$ 307,923 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 285,230 | \$ 0 |
| Changes in proportionate share | \$ 24,089 | \$ 8,307 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 16,638 | \$ 3,433 |
| Total (prior to post-MD contributions) | \$ 681,646 | \$ 11,740 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 669,906 |

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 | \$ 121,617 |
| 2 nd Fiscal Year | 121,617 |
| 3 rd Fiscal Year | 226,523 |
| 4 th Fiscal Year | 174,212 |
| 5 th Fiscal Year | 25,936 |
| Thereafter | 0 |
| Total | \$ 669,906 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00616742%
Employer's proportionate share at MD 0.00538459%

Employer's proportionate share of system NPL/(A) at prior MD \$ 354,100
Employer's proportionate share of system NPL/(A) at MD \$ 808,352

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,305,219
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 393,058

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 144,846
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,736)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,684

Employer's Total Pension Expense/(Income) \$ 146,794

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 26,744 | \$ 0 |
| Changes of assumptions | \$ 172,402 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 159,696 | \$ 0 |
| Changes in proportionate share | \$ 24,021 | \$ 42,143 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 22,681 | \$ 5,610 |
| Total (prior to post-MD contributions) | \$ 405,544 | \$ 47,753 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 357,791 |

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 | \$ 66,528 |
| 2 nd Fiscal Year | 66,528 |
| 3 rd Fiscal Year | 124,337 |
| 4 th Fiscal Year | 89,245 |
| 5 th Fiscal Year | 11,153 |
| Thereafter | 0 |
| Total | \$ 357,791 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 185

Employer's Total Pension Expense/(Income) \$ 185

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 611 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 611 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 611 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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 | 175 |
| 4 th Fiscal Year | 66 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 611 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00323040%
Employer's proportionate share at MD 0.00386248%

Employer's proportionate share of system NPL/(A) at prior MD \$ 185,472
Employer's proportionate share of system NPL/(A) at MD \$ 579,848

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 936,261
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 281,949

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 103,901
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,129)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,416

Employer's Total Pension Expense/(Income) \$ 101,188

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 19,184 | \$ 0 |
| Changes of assumptions | \$ 123,668 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 114,554 | \$ 0 |
| Changes in proportionate share | \$ 34,028 | \$ 44,343 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 15,014 | \$ 4,107 |
| Total (prior to post-MD contributions) | \$ 306,448 | \$ 48,450 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 257,998 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 43,612 |
| 2 nd Fiscal Year | 43,612 |
| 3 rd Fiscal Year | 86,476 |
| 4 th Fiscal Year | 72,122 |
| 5 th Fiscal Year | 12,175 |
| Thereafter | 0 |
| Total | \$ 257,998 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00059133%
Employer's proportionate share at MD 0.00051516%

Employer's proportionate share of system NPL/(A) at prior MD \$ 33,951
Employer's proportionate share of system NPL/(A) at MD \$ 77,337

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 124,874
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 37,605

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,858
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (736)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 301

Employer's Total Pension Expense/(Income) \$ 13,423

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,559 | \$ 0 |
| Changes of assumptions | \$ 16,494 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 15,279 | \$ 0 |
| Changes in proportionate share | \$ 741 | \$ 4,100 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,057 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 36,130 | \$ 4,100 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 32,030 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 5,744 |
| 2 nd Fiscal Year | 5,744 |
| 3 rd Fiscal Year | 11,354 |
| 4 th Fiscal Year | 8,205 |
| 5 th Fiscal Year | 983 |
| Thereafter | 0 |
| Total | \$ 32,030 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00298637%
Employer's proportionate share at MD 0.00185910%

Employer's proportionate share of system NPL/(A) at prior MD \$ 171,461
Employer's proportionate share of system NPL/(A) at MD \$ 279,094

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 450,644
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 135,708

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 50,010
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,819)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (856)

Employer's Total Pension Expense/(Income) \$ 37,335

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 9,234 | \$ 0 |
| Changes of assumptions | \$ 59,524 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 55,137 | \$ 0 |
| Changes in proportionate share | \$ 7,800 | \$ 60,686 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 5,889 | \$ 7,745 |
| Total (prior to post-MD contributions) | \$ 137,584 | \$ 68,431 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 69,153 |

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 | \$ 9,622 |
| 2 nd Fiscal Year | 9,622 |
| 3 rd Fiscal Year | 29,898 |
| 4 th Fiscal Year | 19,370 |
| 5 th Fiscal Year | 641 |
| Thereafter | 0 |
| Total | \$ 69,153 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00184909%
Employer's proportionate share at MD 0.00193142%

Employer's proportionate share of system NPL/(A) at prior MD \$ 106,165
Employer's proportionate share of system NPL/(A) at MD **\$ 289,951**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 468,174
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 140,988

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 51,955
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 443
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 437

Employer's Total Pension Expense/(Income) **\$ 52,835**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 9,593 | \$ 0 |
| Changes of assumptions | \$ 61,840 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 57,282 | \$ 0 |
| Changes in proportionate share | \$ 4,432 | \$ 1,999 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,818 | \$ 97 |
| Total (prior to post-MD contributions) | \$ 134,965 | \$ 2,096 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 132,869 |

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 | \$ 24,045 |
| 2 nd Fiscal Year | 24,045 |
| 3 rd Fiscal Year | 45,120 |
| 4 th Fiscal Year | 34,582 |
| 5 th Fiscal Year | 5,077 |
| Thereafter | 0 |
| Total | \$ 132,869 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,809)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,651)

Employer's Total Pension Expense/(Income) \$ (14,460)

| | 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 | \$ 36,751 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,938 | \$ 11,873 |
| Total (prior to post-MD contributions) | \$ 3,938 | \$ 48,624 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ (44,686) |

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 | \$ (14,460) |
| 2 nd Fiscal Year | (14,460) |
| 3 rd Fiscal Year | (12,632) |
| 4 th Fiscal Year | (3,408) |
| 5 th Fiscal Year | 274 |
| Thereafter | 0 |
| Total | \$ -44,686 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00247632%
Employer's proportionate share at MD 0.00191379%

Employer's proportionate share of system NPL/(A) at prior MD \$ 142,177
Employer's proportionate share of system NPL/(A) at MD \$ 287,304

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 463,901
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 139,701

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 51,481
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,996)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (359)

Employer's Total Pension Expense/(Income) \$ 45,126

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 9,505 | \$ 0 |
| Changes of assumptions | \$ 61,275 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 56,759 | \$ 0 |
| Changes in proportionate share | \$ 3,555 | \$ 30,283 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,788 | \$ 4,232 |
| Total (prior to post-MD contributions) | \$ 133,882 | \$ 34,515 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 99,367 |

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 | \$ 16,598 |
| 2 nd Fiscal Year | 16,598 |
| 3 rd Fiscal Year | 37,287 |
| 4 th Fiscal Year | 26,298 |
| 5 th Fiscal Year | 2,587 |
| Thereafter | 0 |
| Total | \$ 99,367 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.00253429%

Employer's proportionate share at MD 0.00157987%

Employer's proportionate share of system NPL/(A) at prior MD \$ 145,505

Employer's proportionate share of system NPL/(A) at MD \$ 237,175

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 382,959

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 115,326

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 42,499

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,069)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (230)

Employer's Total Pension Expense/(Income) \$ 31,200

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 7,847 | \$ 0 |
| Changes of assumptions | \$ 50,584 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 46,856 | \$ 0 |
| Changes in proportionate share | \$ 2,991 | \$ 51,381 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 4,296 | \$ 4,902 |
| Total (prior to post-MD contributions) | \$ 112,574 | \$ 56,283 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 56,291 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 7,649 |
| 2 nd Fiscal Year | 7,649 |
| 3 rd Fiscal Year | 24,707 |
| 4 th Fiscal Year | 15,856 |
| 5 th Fiscal Year | 429 |
| Thereafter | 0 |
| Total | \$ 56,291 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01433352%
Employer's proportionate share at MD 0.01187136%

Employer's proportionate share of system NPL/(A) at prior MD \$ 822,954
Employer's proportionate share of system NPL/(A) at MD **\$ 1,782,167**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,877,605
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 866,572

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 319,341
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,497)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,754)

Employer's Total Pension Expense/(Income) **\$ 281,090**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 58,962 | \$ 0 |
| Changes of assumptions | \$ 380,093 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 352,081 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 145,033 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 13,515 | \$ 33,664 |
| Total (prior to post-MD contributions) | \$ 804,651 | \$ 178,697 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 625,954 |

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 | \$ 104,129 |
| 2 nd Fiscal Year | 104,129 |
| 3 rd Fiscal Year | 231,855 |
| 4 th Fiscal Year | 167,515 |
| 5 th Fiscal Year | 18,327 |
| Thereafter | 0 |
| Total | \$ 625,954 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 499

Employer's Total Pension Expense/(Income) **\$ 499**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,839 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,839 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,839 |

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 | \$ 499 |
| 2 nd Fiscal Year | 499 |
| 3 rd Fiscal Year | 499 |
| 4 th Fiscal Year | 295 |
| 5 th Fiscal Year | 47 |
| Thereafter | 0 |
| Total | \$ 1,839 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.26192904%

Employer's proportionate share at MD 0.24385860%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,038,555

Employer's proportionate share of system NPL/(A) at MD \$ 36,608,838

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 59,111,067

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 17,800,912

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,559,834

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (285,494)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (137,861)

Employer's Total Pension Expense/(Income) \$ 6,136,479

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,211,180 | \$ 0 |
| Changes of assumptions | \$ 7,807,785 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 7,232,370 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 1,174,289 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 21,728 | \$ 546,170 |
| Total (prior to post-MD contributions) | \$ 16,273,063 | \$ 1,720,459 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 14,552,604 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 2,501,372 |
| 2 nd Fiscal Year | 2,501,372 |
| 3 rd Fiscal Year | 5,164,526 |
| 4 th Fiscal Year | 3,881,017 |
| 5 th Fiscal Year | 504,317 |
| Thereafter | 0 |
| Total | \$ 14,552,604 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.11599301%
Employer's proportionate share at MD 0.10533443%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,659,694
Employer's proportionate share of system NPL/(A) at MD \$ 15,813,144

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 25,532,955
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,689,082

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,833,512
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (189,551)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (68,887)

Employer's Total Pension Expense/(Income) \$ 2,575,074

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 523,168 | \$ 0 |
| Changes of assumptions | \$ 3,372,564 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 3,124,014 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 764,569 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 49,990 | \$ 328,238 |
| Total (prior to post-MD contributions) | \$ 7,069,736 | \$ 1,092,807 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 5,976,929 |

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 | \$ 1,004,894 |
| 2 nd Fiscal Year | 1,004,894 |
| 3 rd Fiscal Year | 2,148,994 |
| 4 th Fiscal Year | 1,613,515 |
| 5 th Fiscal Year | 204,630 |
| Thereafter | 0 |
| Total | \$ 5,976,929 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.26572726%
Employer's proportionate share at MD 0.23026013%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,256,628
Employer's proportionate share of system NPL/(A) at MD \$ 34,567,392

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 55,814,812
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,808,266

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,194,033
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (445,120)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 237,525

Employer's Total Pension Expense/(Income) \$ 5,986,438

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,143,640 | \$ 0 |
| Changes of assumptions | \$ 7,372,394 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 6,829,066 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 1,913,036 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,023,165 | \$ 89,906 |
| Total (prior to post-MD contributions) | \$ 16,368,265 | \$ 2,002,942 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 14,365,323 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 2,554,039 |
| 2 nd Fiscal Year | 2,554,039 |
| 3 rd Fiscal Year | 5,085,676 |
| 4 th Fiscal Year | 3,716,401 |
| 5 th Fiscal Year | 455,169 |
| Thereafter | 0 |
| Total | \$ 14,365,323 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.36740688% |
| Employer's proportionate share at MD | 0.32885809% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 21,094,524 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 49,369,235 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 79,714,853 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 24,005,607 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 8,846,333 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ (461,925) |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ 165,091 |
| Employer's Total Pension Expense/(Income) | \$ 8,549,499 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,633,350 | \$ 0 |
| Changes of assumptions | \$ 10,529,271 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 9,753,289 | \$ 0 |
| Changes in proportionate share | \$ 70,352 | \$ 2,075,248 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 717,747 | \$ 36,487 |
| Total (prior to post-MD contributions) | \$ 22,704,009 | \$ 2,111,735 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 20,592,274 |

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 | \$ 3,647,338 |
| 2 nd Fiscal Year | 3,647,338 |
| 3 rd Fiscal Year | 7,234,260 |
| 4 th Fiscal Year | 5,368,469 |
| 5 th Fiscal Year | 694,870 |
| Thereafter | 0 |
| Total | \$ 20,592,274 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.31464062%

Employer's proportionate share at MD 0.28263035%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,064,970

Employer's proportionate share of system NPL/(A) at MD \$ 42,429,378

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 68,509,298

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 20,631,128

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,602,800

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (470,382)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 212,480

Employer's Total Pension Expense/(Income) \$ 7,344,898

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,403,749 | \$ 0 |
| Changes of assumptions | \$ 9,049,167 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 8,382,265 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 1,959,979 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 821,595 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 19,656,776 | \$ 1,959,979 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 17,696,797 |

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 | \$ 3,131,836 |
| 2 nd Fiscal Year | 3,131,836 |
| 3 rd Fiscal Year | 6,203,670 |
| 4 th Fiscal Year | 4,622,120 |
| 5 th Fiscal Year | 607,334 |
| Thereafter | 0 |
| Total | \$ 17,696,797 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06643740%
Employer's proportionate share at MD 0.05562412%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,814,478
Employer's proportionate share of system NPL/(A) at MD \$ 8,350,472

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,483,228
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,060,386

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,496,297
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (170,834)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,274

Employer's Total Pension Expense/(Income) \$ 1,326,737

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 276,270 | \$ 0 |
| Changes of assumptions | \$ 1,780,955 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,649,703 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 702,676 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 98,718 | \$ 59,647 |
| Total (prior to post-MD contributions) | \$ 3,805,646 | \$ 762,323 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,043,323 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 497,570 |
| 2 nd Fiscal Year | 497,570 |
| 3 rd Fiscal Year | 1,112,837 |
| 4 th Fiscal Year | 834,830 |
| 5 th Fiscal Year | 100,516 |
| Thereafter | 0 |
| Total | \$ 3,043,323 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02314817%
Employer's proportionate share at MD 0.01811084%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,329,043
Employer's proportionate share of system NPL/(A) at MD \$ 2,718,858

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,390,048
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,322,034

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 487,184
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (57,563)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,012

Employer's Total Pension Expense/(Income) \$ 437,633

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 89,952 | \$ 0 |
| Changes of assumptions | \$ 579,867 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 537,132 | \$ 0 |
| Changes in proportionate share | \$ 18,708 | \$ 271,181 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 34,774 | \$ 851 |
| Total (prior to post-MD contributions) | \$ 1,260,433 | \$ 272,032 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 988,401 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 167,662 |
| 2 nd Fiscal Year | 167,662 |
| 3 rd Fiscal Year | 365,521 |
| 4 th Fiscal Year | 260,424 |
| 5 th Fiscal Year | 27,132 |
| Thereafter | 0 |
| Total | \$ 988,401 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02020056%
Employer's proportionate share at MD 0.01882263%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,159,807
Employer's proportionate share of system NPL/(A) at MD \$ 2,825,714

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,562,586
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,373,993

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 506,332
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,168)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,712

Employer's Total Pension Expense/(Income) \$ 495,876

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 93,487 | \$ 0 |
| Changes of assumptions | \$ 602,657 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 558,242 | \$ 0 |
| Changes in proportionate share | \$ 10,480 | \$ 74,180 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 13,031 | \$ 5,020 |
| Total (prior to post-MD contributions) | \$ 1,277,897 | \$ 79,200 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,198,697 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 215,294 |
| 2 nd Fiscal Year | 215,294 |
| 3 rd Fiscal Year | 419,335 |
| 4 th Fiscal Year | 308,876 |
| 5 th Fiscal Year | 39,898 |
| Thereafter | 0 |
| Total | \$ 1,198,697 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00343985%
Employer's proportionate share at MD 0.00306492%

Employer's proportionate share of system NPL/(A) at prior MD \$ 197,498
Employer's proportionate share of system NPL/(A) at MD \$ 460,116

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 742,933
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 223,730

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 82,447
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,782)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 466

Employer's Total Pension Expense/(Income) \$ 81,131

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 15,223 | \$ 0 |
| Changes of assumptions | \$ 98,132 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 90,900 | \$ 0 |
| Changes in proportionate share | \$ 9,902 | \$ 20,183 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 5,411 | \$ 6,743 |
| Total (prior to post-MD contributions) | \$ 219,568 | \$ 26,926 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 192,642 |

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 | \$ 35,443 |
| 2 nd Fiscal Year | 35,443 |
| 3 rd Fiscal Year | 68,125 |
| 4 th Fiscal Year | 48,059 |
| 5 th Fiscal Year | 5,571 |
| Thereafter | 0 |
| Total | \$ 192,642 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05750583%
Employer's proportionate share at MD 0.05515161%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,301,675
Employer's proportionate share of system NPL/(A) at MD \$ 8,279,537

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,368,692
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,025,894

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,483,587
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,063)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 39,378

Employer's Total Pension Expense/(Income) \$ 1,506,902

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 273,923 | \$ 0 |
| Changes of assumptions | \$ 1,765,826 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,635,689 | \$ 0 |
| Changes in proportionate share | \$ 45,595 | \$ 126,738 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 128,270 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 3,849,303 | \$ 126,738 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,722,565 |

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 | \$ 684,778 |
| 2 nd Fiscal Year | 684,778 |
| 3 rd Fiscal Year | 1,280,547 |
| 4 th Fiscal Year | 945,214 |
| 5 th Fiscal Year | 127,249 |
| Thereafter | 0 |
| Total | \$ 3,722,565 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00059411%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 89,190**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 144,012
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 43,368

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,982
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,438
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,819

Employer's Total Pension Expense/(Income) **\$ 25,239**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,951 | \$ 0 |
| Changes of assumptions | \$ 19,022 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 17,620 | \$ 0 |
| Changes in proportionate share | \$ 31,984 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 5,719 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 77,296 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 77,296 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 16,382 |
| 2 nd Fiscal Year | 16,382 |
| 3 rd Fiscal Year | 22,643 |
| 4 th Fiscal Year | 18,220 |
| 5 th Fiscal Year | 3,668 |
| Thereafter | 0 |
| Total | \$ 77,296 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.22233870%
Employer's proportionate share at MD 0.20920767%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,765,490
Employer's proportionate share of system NPL/(A) at MD \$ 31,406,929

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 50,711,718
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,271,503

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,627,719
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (233,681)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (158,606)

Employer's Total Pension Expense/(Income) \$ 5,235,432

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,039,078 | \$ 0 |
| Changes of assumptions | \$ 6,698,343 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 6,204,691 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 942,475 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 492,739 |
| Total (prior to post-MD contributions) | \$ 13,942,112 | \$ 1,435,214 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 12,506,898 |

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 | \$ 2,116,853 |
| 2 nd Fiscal Year | 2,116,853 |
| 3 rd Fiscal Year | 4,434,903 |
| 4 th Fiscal Year | 3,387,501 |
| 5 th Fiscal Year | 450,788 |
| Thereafter | 0 |
| Total | \$ 12,506,898 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00339753%
Employer's proportionate share at MD 0.00335913%

Employer's proportionate share of system NPL/(A) at prior MD \$ 195,068
Employer's proportionate share of system NPL/(A) at MD \$ 504,283

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 814,250
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 245,206

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 90,361
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (909)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,765

Employer's Total Pension Expense/(Income) \$ 91,217

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 16,684 | \$ 0 |
| Changes of assumptions | \$ 107,552 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 99,625 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 3,522 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 6,595 | \$ 2,942 |
| Total (prior to post-MD contributions) | \$ 230,456 | \$ 6,464 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 223,992 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 41,144 |
| 2 nd Fiscal Year | 41,144 |
| 3 rd Fiscal Year | 76,862 |
| 4 th Fiscal Year | 56,986 |
| 5 th Fiscal Year | 7,856 |
| Thereafter | 0 |
| Total | \$ 223,992 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,655

Employer's Total Pension Expense/(Income) \$ 2,655

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 10,531 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 10,531 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 10,531 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 2,655 |
| 2 nd Fiscal Year | 2,655 |
| 3 rd Fiscal Year | 2,627 |
| 4 th Fiscal Year | 2,073 |
| 5 th Fiscal Year | 521 |
| Thereafter | 0 |
| Total | \$ 10,531 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.58284793%
Employer's proportionate share at MD 0.51956595%

Employer's proportionate share of system NPL/(A) at prior MD \$ 33,463,988
Employer's proportionate share of system NPL/(A) at MD \$ 77,998,913

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 125,942,237
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 37,926,682

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,976,404
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (806,956)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 286,632

Employer's Total Pension Expense/(Income) \$ 13,456,080

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,580,545 | \$ 0 |
| Changes of assumptions | \$ 16,635,294 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 15,409,313 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 3,456,687 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,259,454 | \$ 116,799 |
| Total (prior to post-MD contributions) | \$ 35,884,606 | \$ 3,573,486 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 32,311,120 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 5,711,110 |
| 2 nd Fiscal Year | 5,711,110 |
| 3 rd Fiscal Year | 11,363,940 |
| 4 th Fiscal Year | 8,433,740 |
| 5 th Fiscal Year | 1,091,219 |
| Thereafter | 0 |
| Total | \$ 32,311,120 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,005

Employer's Total Pension Expense/(Income) **\$ 1,005**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,957 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 3,957 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,957 |

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 | \$ 1,005 |
| 2 nd Fiscal Year | 1,005 |
| 3 rd Fiscal Year | 992 |
| 4 th Fiscal Year | 765 |
| 5 th Fiscal Year | 190 |
| Thereafter | 0 |
| Total | \$ 3,957 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.57601058% |
| Employer's proportionate share at MD | 0.48785596% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 33,071,425 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 73,238,507 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 118,255,769 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 35,611,952 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 13,123,401 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ (1,025,761) |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ 158,267 |
| Employer's Total Pension Expense/(Income) | \$ 12,255,907 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,423,050 | \$ 0 |
| Changes of assumptions | \$ 15,620,014 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 14,468,856 | \$ 0 |
| Changes in proportionate share | \$ 264,864 | \$ 4,745,744 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,535,976 | \$ 555,160 |
| Total (prior to post-MD contributions) | \$ 34,312,760 | \$ 5,300,904 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 29,011,856 |

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 | \$ 4,983,625 |
| 2 nd Fiscal Year | 4,983,625 |
| 3 rd Fiscal Year | 10,378,748 |
| 4 th Fiscal Year | 7,712,405 |
| 5 th Fiscal Year | 953,453 |
| Thereafter | 0 |
| Total | \$ 29,011,856 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.31126175%
Employer's proportionate share at MD 0.26404411%

Employer's proportionate share of system NPL/(A) at prior MD \$ 17,870,973
Employer's proportionate share of system NPL/(A) at MD \$ 39,639,152

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 64,004,013
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 19,274,390

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,102,827
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (643,037)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 170,001

Employer's Total Pension Expense/(Income) \$ 6,629,791

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,311,436 | \$ 0 |
| Changes of assumptions | \$ 8,454,079 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 7,831,033 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 2,718,359 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 717,394 | \$ 47,334 |
| Total (prior to post-MD contributions) | \$ 18,313,942 | \$ 2,765,693 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 15,548,249 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 2,693,787 |
| 2 nd Fiscal Year | 2,693,787 |
| 3 rd Fiscal Year | 5,563,719 |
| 4 th Fiscal Year | 4,094,850 |
| 5 th Fiscal Year | 502,106 |
| Thereafter | 0 |
| Total | \$ 15,548,249 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 93

Employer's Total Pension Expense/(Income) **\$ 93**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 317 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 317 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 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 | \$ 93 |
| 2 nd Fiscal Year | 93 |
| 3 rd Fiscal Year | 93 |
| 4 th Fiscal Year | 38 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 317 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.07215241% |
| Employer's proportionate share at MD | 0.06389148% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 4,142,603 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 9,591,595 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 15,487,227 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 4,663,877 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 1,718,691 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ (99,172) |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ 50,289 |
| Employer's Total Pension Expense/(Income) | \$ 1,669,808 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 317,332 | \$ 0 |
| Changes of assumptions | \$ 2,045,657 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,894,897 | \$ 0 |
| Changes in proportionate share | \$ 14,458 | \$ 444,721 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 190,709 | \$ 298 |
| Total (prior to post-MD contributions) | \$ 4,463,053 | \$ 445,019 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,018,034 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 717,402 |
| 2 nd Fiscal Year | 717,402 |
| 3 rd Fiscal Year | 1,409,933 |
| 4 th Fiscal Year | 1,039,585 |
| 5 th Fiscal Year | 133,711 |
| Thereafter | 0 |
| Total | \$ 4,018,034 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01301072%
Employer's proportionate share at MD 0.01224303%

Employer's proportionate share of system NPL/(A) at prior MD \$ 747,005
Employer's proportionate share of system NPL/(A) at MD \$ 1,837,963

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,967,698
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 893,703

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 329,339
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,398)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,347

Employer's Total Pension Expense/(Income) \$ 325,288

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 60,808 | \$ 0 |
| Changes of assumptions | \$ 391,993 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 363,104 | \$ 0 |
| Changes in proportionate share | \$ 722 | \$ 41,328 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 20,215 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 836,842 | \$ 41,328 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 795,514 |

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 | \$ 142,786 |
| 2 nd Fiscal Year | 142,786 |
| 3 rd Fiscal Year | 276,039 |
| 4 th Fiscal Year | 206,150 |
| 5 th Fiscal Year | 27,753 |
| Thereafter | 0 |
| Total | \$ 795,514 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02740702%
Employer's proportionate share at MD 0.02151645%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,573,563
Employer's proportionate share of system NPL/(A) at MD \$ 3,230,119

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,215,565
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,570,633

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 578,796
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (80,867)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,062

Employer's Total Pension Expense/(Income) \$ 498,991

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 106,866 | \$ 0 |
| Changes of assumptions | \$ 688,907 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 638,136 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 341,319 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 88,639 | \$ 66,281 |
| Total (prior to post-MD contributions) | \$ 1,522,548 | \$ 407,600 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,114,948 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 178,253 |
| 2 nd Fiscal Year | 178,253 |
| 3 rd Fiscal Year | 413,627 |
| 4 th Fiscal Year | 308,826 |
| 5 th Fiscal Year | 35,989 |
| Thereafter | 0 |
| Total | \$ 1,114,948 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00179909%
Employer's proportionate share at MD 0.00153299%

Employer's proportionate share of system NPL/(A) at prior MD \$ 103,294
Employer's proportionate share of system NPL/(A) at MD \$ 230,137

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 371,595
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 111,903

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 41,238
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,688)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 856

Employer's Total Pension Expense/(Income) \$ 39,406

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 7,614 | \$ 0 |
| Changes of assumptions | \$ 49,083 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 45,465 | \$ 0 |
| Changes in proportionate share | \$ 2,191 | \$ 14,325 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 4,470 | \$ 1,310 |
| Total (prior to post-MD contributions) | \$ 108,823 | \$ 15,635 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 93,188 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 16,554 |
| 2 nd Fiscal Year | 16,554 |
| 3 rd Fiscal Year | 33,112 |
| 4 th Fiscal Year | 24,048 |
| 5 th Fiscal Year | 2,921 |
| Thereafter | 0 |
| Total | \$ 93,188 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00167684%
Employer's proportionate share at MD 0.00143905%

Employer's proportionate share of system NPL/(A) at prior MD \$ 96,275
Employer's proportionate share of system NPL/(A) at MD \$ 216,035

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 348,824
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 105,046

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 38,711
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,371)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 824

Employer's Total Pension Expense/(Income) \$ 36,164

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 7,147 | \$ 0 |
| Changes of assumptions | \$ 46,075 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 42,679 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 14,140 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 8,425 | \$ 3,924 |
| Total (prior to post-MD contributions) | \$ 104,326 | \$ 18,064 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 86,262 |

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 | \$ 14,712 |
| 2 nd Fiscal Year | 14,712 |
| 3 rd Fiscal Year | 30,428 |
| 4 th Fiscal Year | 23,251 |
| 5 th Fiscal Year | 3,159 |
| Thereafter | 0 |
| Total | \$ 86,262 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07590186%
Employer's proportionate share at MD 0.06352305%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,357,876
Employer's proportionate share of system NPL/(A) at MD \$ 9,536,285

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,397,920
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,636,983

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,708,780
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (144,438)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 21,353

Employer's Total Pension Expense/(Income) \$ 1,585,695

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 315,502 | \$ 0 |
| Changes of assumptions | \$ 2,033,860 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,883,970 | \$ 0 |
| Changes in proportionate share | \$ 35,835 | \$ 666,405 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 158,704 | \$ 44,661 |
| Total (prior to post-MD contributions) | \$ 4,427,871 | \$ 711,066 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,716,805 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 638,781 |
| 2 nd Fiscal Year | 638,781 |
| 3 rd Fiscal Year | 1,337,494 |
| 4 th Fiscal Year | 983,863 |
| 5 th Fiscal Year | 117,885 |
| Thereafter | 0 |
| Total | \$ 3,716,805 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 1.24405605% |
| Employer's proportionate share at MD | 1.14553912% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 71,426,997 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 171,972,020 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 277,677,472 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 83,620,757 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 30,815,179 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ (1,453,216) |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ 350,700 |
| Employer's Total Pension Expense/(Income) | \$ 29,712,663 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 5,689,586 | \$ 0 |
| Changes of assumptions | \$ 36,677,499 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 33,974,456 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 6,050,990 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,344,869 | \$ 77,456 |
| Total (prior to post-MD contributions) | \$ 77,686,410 | \$ 6,128,446 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 71,557,964 |

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 | \$ 12,636,551 |
| 2 nd Fiscal Year | 12,636,551 |
| 3 rd Fiscal Year | 25,101,131 |
| 4 th Fiscal Year | 18,723,147 |
| 5 th Fiscal Year | 2,460,584 |
| Thereafter | 0 |
| Total | \$ 71,557,964 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.57629681%

Employer's proportionate share at MD 0.57518871%

Employer's proportionate share of system NPL/(A) at prior MD \$ 33,087,858

Employer's proportionate share of system NPL/(A) at MD \$ 86,349,181

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 139,425,135

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 41,986,969

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,472,665

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (28,923)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (214,564)

Employer's Total Pension Expense/(Income) \$ 15,229,178

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,856,808 | \$ 0 |
| Changes of assumptions | \$ 18,416,205 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 17,058,975 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 110,825 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 35,715 | \$ 842,055 |
| Total (prior to post-MD contributions) | \$ 38,367,703 | \$ 952,880 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 37,414,823 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 6,655,061 |
| 2 nd Fiscal Year | 6,655,061 |
| 3 rd Fiscal Year | 12,974,106 |
| 4 th Fiscal Year | 9,791,931 |
| 5 th Fiscal Year | 1,338,666 |
| Thereafter | 0 |
| Total | \$ 37,414,823 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05109079%
Employer's proportionate share at MD 0.05956165%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,933,358
Employer's proportionate share of system NPL/(A) at MD \$ 8,941,587

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,437,681
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,347,813

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,602,218
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 87,367
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (39,694)

Employer's Total Pension Expense/(Income) \$ 1,649,891

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 295,827 | \$ 0 |
| Changes of assumptions | \$ 1,907,026 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,766,482 | \$ 0 |
| Changes in proportionate share | \$ 456,022 | \$ 63,530 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 26,314 | \$ 190,474 |
| Total (prior to post-MD contributions) | \$ 4,451,671 | \$ 254,004 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,197,667 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 762,028 |
| 2 nd Fiscal Year | 762,028 |
| 3 rd Fiscal Year | 1,416,485 |
| 4 th Fiscal Year | 1,093,415 |
| 5 th Fiscal Year | 163,711 |
| Thereafter | 0 |
| Total | \$ 4,197,667 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02725274%
Employer's proportionate share at MD 0.02215418%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,564,706
Employer's proportionate share of system NPL/(A) at MD \$ 3,325,857

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,370,150
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,617,186

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 595,951
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (73,950)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,867

Employer's Total Pension Expense/(Income) \$ 525,868

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 110,034 | \$ 0 |
| Changes of assumptions | \$ 709,325 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 657,050 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 308,877 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 40,074 | \$ 17,847 |
| Total (prior to post-MD contributions) | \$ 1,516,483 | \$ 326,724 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,189,759 |

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 | \$ 195,624 |
| 2 nd Fiscal Year | 195,624 |
| 3 rd Fiscal Year | 438,217 |
| 4 th Fiscal Year | 323,178 |
| 5 th Fiscal Year | 37,116 |
| Thereafter | 0 |
| Total | \$ 1,189,759 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09311951%
Employer's proportionate share at MD 0.08595052%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,346,421
Employer's proportionate share of system NPL/(A) at MD \$ 12,903,169

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,834,315
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,274,118

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,312,082
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (93,397)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 33,448

Employer's Total Pension Expense/(Income) \$ 2,252,133

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 426,893 | \$ 0 |
| Changes of assumptions | \$ 2,751,936 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,549,125 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 398,326 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 135,722 | \$ 14,407 |
| Total (prior to post-MD contributions) | \$ 5,863,676 | \$ 412,733 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 5,450,943 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 970,902 |
| 2 nd Fiscal Year | 970,902 |
| 3 rd Fiscal Year | 1,904,543 |
| 4 th Fiscal Year | 1,417,429 |
| 5 th Fiscal Year | 187,167 |
| Thereafter | 0 |
| Total | \$ 5,450,943 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09574387%
Employer's proportionate share at MD 0.10597055%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,497,097
Employer's proportionate share of system NPL/(A) at MD \$ 15,908,640

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 25,687,149
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,735,517

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,850,624
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 235,350
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (161,934)

Employer's Total Pension Expense/(Income) \$ 2,924,040

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 526,327 | \$ 0 |
| Changes of assumptions | \$ 3,392,931 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 3,142,880 | \$ 0 |
| Changes in proportionate share | \$ 915,421 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 60,466 | \$ 745,271 |
| Total (prior to post-MD contributions) | \$ 8,038,025 | \$ 745,271 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 7,292,754 |

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 | \$ 1,344,378 |
| 2 nd Fiscal Year | 1,344,378 |
| 3 rd Fiscal Year | 2,493,819 |
| 4 th Fiscal Year | 1,854,562 |
| 5 th Fiscal Year | 255,618 |
| Thereafter | 0 |
| Total | \$ 7,292,754 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.43612593%
Employer's proportionate share at MD 0.42663054%

Employer's proportionate share of system NPL/(A) at prior MD \$ 25,040,002
Employer's proportionate share of system NPL/(A) at MD \$ 64,047,150

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 103,414,792
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 31,142,689

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,476,427
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (270,178)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 241,945

Employer's Total Pension Expense/(Income) \$ 11,448,194

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,118,960 | \$ 0 |
| Changes of assumptions | \$ 13,659,718 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 12,653,030 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 1,025,598 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,381,775 | \$ 254,573 |
| Total (prior to post-MD contributions) | \$ 29,813,483 | \$ 1,280,171 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 28,533,312 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 5,088,577 |
| 2 nd Fiscal Year | 5,088,577 |
| 3 rd Fiscal Year | 9,792,778 |
| 4 th Fiscal Year | 7,494,001 |
| 5 th Fiscal Year | 1,069,379 |
| Thereafter | 0 |
| Total | \$ 28,533,312 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03121068%
Employer's proportionate share at MD 0.02655744%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,791,949
Employer's proportionate share of system NPL/(A) at MD \$ 3,986,888

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,437,495
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,938,610

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 714,399
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (63,732)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,155

Employer's Total Pension Expense/(Income) \$ 665,822

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 131,904 | \$ 0 |
| Changes of assumptions | \$ 850,307 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 787,642 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 269,119 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 76,680 | \$ 13,788 |
| Total (prior to post-MD contributions) | \$ 1,846,533 | \$ 282,907 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,563,626 |

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 | \$ 269,941 |
| 2 nd Fiscal Year | 269,941 |
| 3 rd Fiscal Year | 558,941 |
| 4 th Fiscal Year | 413,466 |
| 5 th Fiscal Year | 51,338 |
| Thereafter | 0 |
| Total | \$ 1,563,626 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03040799%
Employer's proportionate share at MD 0.02482073%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,745,863
Employer's proportionate share of system NPL/(A) at MD \$ 3,726,168

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,016,519
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,811,835

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 667,681
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (72,489)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,108)

Employer's Total Pension Expense/(Income) \$ 590,084

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 123,278 | \$ 0 |
| Changes of assumptions | \$ 794,702 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 736,134 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 309,416 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 52,306 | \$ 50,852 |
| Total (prior to post-MD contributions) | \$ 1,706,420 | \$ 360,268 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,346,152 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 220,091 |
| 2 nd Fiscal Year | 220,091 |
| 3 rd Fiscal Year | 495,431 |
| 4 th Fiscal Year | 367,972 |
| 5 th Fiscal Year | 42,566 |
| Thereafter | 0 |
| Total | \$ 1,346,152 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.15025037% |
| Employer's proportionate share at MD | 0.13160828% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 8,626,567 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 19,757,459 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 31,901,708 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 9,606,991 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 3,540,283 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ (224,023) |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ 37,180 |
| Employer's Total Pension Expense/(Income) | \$ 3,353,440 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 653,663 | \$ 0 |
| Changes of assumptions | \$ 4,213,791 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 3,903,245 | \$ 0 |
| Changes in proportionate share | \$ 31,857 | \$ 1,003,583 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 221,210 | \$ 74,630 |
| Total (prior to post-MD contributions) | \$ 9,023,766 | \$ 1,078,213 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 7,945,553 |

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 | \$ 1,391,606 |
| 2 nd Fiscal Year | 1,391,606 |
| 3 rd Fiscal Year | 2,822,914 |
| 4 th Fiscal Year | 2,079,913 |
| 5 th Fiscal Year | 259,515 |
| Thereafter | 0 |
| Total | \$ 7,945,553 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02843718%
Employer's proportionate share at MD 0.02624425%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,632,710
Employer's proportionate share of system NPL/(A) at MD \$ 3,939,871

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,361,578
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,915,748

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 705,974
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,018)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,095

Employer's Total Pension Expense/(Income) \$ 689,051

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 130,348 | \$ 0 |
| Changes of assumptions | \$ 840,280 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 778,353 | \$ 0 |
| Changes in proportionate share | \$ 25,286 | \$ 118,054 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 32,037 | \$ 20,018 |
| Total (prior to post-MD contributions) | \$ 1,806,304 | \$ 138,072 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,668,232 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 297,838 |
| 2 nd Fiscal Year | 297,838 |
| 3 rd Fiscal Year | 583,260 |
| 4 th Fiscal Year | 432,659 |
| 5 th Fiscal Year | 56,637 |
| Thereafter | 0 |
| Total | \$ 1,668,232 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04886271%
Employer's proportionate share at MD 0.04549383%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,805,434
Employer's proportionate share of system NPL/(A) at MD \$ 6,829,680

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,027,656
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,320,907

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,223,791
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (54,957)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 36,548

Employer's Total Pension Expense/(Income) \$ 1,205,382

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 225,956 | \$ 0 |
| Changes of assumptions | \$ 1,456,607 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,349,258 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 224,815 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 143,998 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 3,175,819 | \$ 224,815 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,951,004 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 527,223 |
| 2 nd Fiscal Year | 527,223 |
| 3 rd Fiscal Year | 1,023,133 |
| 4 th Fiscal Year | 768,676 |
| 5 th Fiscal Year | 104,749 |
| Thereafter | 0 |
| Total | \$ 2,951,004 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01960118%
Employer's proportionate share at MD 0.01913700%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,125,394
Employer's proportionate share of system NPL/(A) at MD \$ 2,872,908

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,638,789
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,396,941

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 514,788
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (36,351)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,783

Employer's Total Pension Expense/(Income) \$ 480,220

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 95,048 | \$ 0 |
| Changes of assumptions | \$ 612,722 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 567,566 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 128,823 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 52,316 | \$ 29,881 |
| Total (prior to post-MD contributions) | \$ 1,327,652 | \$ 158,704 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,168,948 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 194,952 |
| 2 nd Fiscal Year | 194,952 |
| 3 rd Fiscal Year | 406,919 |
| 4 th Fiscal Year | 324,029 |
| 5 th Fiscal Year | 48,096 |
| Thereafter | 0 |
| Total | \$ 1,168,948 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02888530%
Employer's proportionate share at MD 0.02480880%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,658,438
Employer's proportionate share of system NPL/(A) at MD \$ 3,724,377

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,013,627
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,810,964

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 667,361
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (37,371)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,292

Employer's Total Pension Expense/(Income) \$ 641,282

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 123,219 | \$ 0 |
| Changes of assumptions | \$ 794,320 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 735,781 | \$ 0 |
| Changes in proportionate share | \$ 46,459 | \$ 219,456 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 56,275 | \$ 12,782 |
| Total (prior to post-MD contributions) | \$ 1,756,054 | \$ 232,238 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,523,816 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 271,466 |
| 2 nd Fiscal Year | 271,466 |
| 3 rd Fiscal Year | 540,752 |
| 4 th Fiscal Year | 392,544 |
| 5 th Fiscal Year | 47,587 |
| Thereafter | 0 |
| Total | \$ 1,523,816 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06147631%
Employer's proportionate share at MD 0.06483781%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,529,639
Employer's proportionate share of system NPL/(A) at MD \$ 9,733,661

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,716,617
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,732,956

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,744,147
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 31,110
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (37,407)

Employer's Total Pension Expense/(Income) \$ 1,737,850

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 322,032 | \$ 0 |
| Changes of assumptions | \$ 2,075,956 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,922,963 | \$ 0 |
| Changes in proportionate share | \$ 180,964 | \$ 37,315 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 8,592 | \$ 167,946 |
| Total (prior to post-MD contributions) | \$ 4,510,507 | \$ 205,261 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,305,246 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 771,338 |
| 2 nd Fiscal Year | 771,338 |
| 3 rd Fiscal Year | 1,478,993 |
| 4 th Fiscal Year | 1,124,317 |
| 5 th Fiscal Year | 159,260 |
| Thereafter | 0 |
| Total | \$ 4,305,246 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 126

Employer's Total Pension Expense/(Income) \$ 126

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 457 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 457 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 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 | \$ 126 |
| 2 nd Fiscal Year | 126 |
| 3 rd Fiscal Year | 126 |
| 4 th Fiscal Year | 71 |
| 5 th Fiscal Year | 8 |
| Thereafter | 0 |
| Total | \$ 457 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 735

Employer's Total Pension Expense/(Income) **\$ 735**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,816 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 2,816 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,816 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 735 |
| 2 nd Fiscal Year | 735 |
| 3 rd Fiscal Year | 735 |
| 4 th Fiscal Year | 503 |
| 5 th Fiscal Year | 108 |
| Thereafter | 0 |
| Total | \$ 2,816 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 141

Employer's Total Pension Expense/(Income) \$ 141

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 481 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 481 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 481 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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 | 58 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 481 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06558402%
Employer's proportionate share at MD 0.05722421%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,765,481
Employer's proportionate share of system NPL/(A) at MD \$ 8,590,683

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,871,088
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,177,188

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,539,340
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (98,584)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,392

Employer's Total Pension Expense/(Income) \$ 1,461,148

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 284,217 | \$ 0 |
| Changes of assumptions | \$ 1,832,186 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,697,158 | \$ 0 |
| Changes in proportionate share | \$ 20,664 | \$ 450,044 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 116,861 | \$ 18,165 |
| Total (prior to post-MD contributions) | \$ 3,951,086 | \$ 468,209 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,482,877 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 608,129 |
| 2 nd Fiscal Year | 608,129 |
| 3 rd Fiscal Year | 1,236,646 |
| 4 th Fiscal Year | 915,340 |
| 5 th Fiscal Year | 114,635 |
| Thereafter | 0 |
| Total | \$ 3,482,877 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.03108153% |
| Employer's proportionate share at MD | 0.04971373% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 1,784,534 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 7,463,185 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 12,050,556 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 3,628,946 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 1,337,307 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ 246,694 |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ (18,549) |
| Employer's Total Pension Expense/(Income) | \$ 1,565,452 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 246,915 | \$ 0 |
| Changes of assumptions | \$ 1,591,718 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,474,412 | \$ 0 |
| Changes in proportionate share | \$ 1,048,699 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 178,293 | \$ 341,813 |
| Total (prior to post-MD contributions) | \$ 4,540,037 | \$ 341,813 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,198,224 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 824,389 |
| 2 nd Fiscal Year | 824,389 |
| 3 rd Fiscal Year | 1,353,535 |
| 4 th Fiscal Year | 1,029,802 |
| 5 th Fiscal Year | 166,110 |
| Thereafter | 0 |
| Total | \$ 4,198,224 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 40

Employer's Total Pension Expense/(Income) \$ 40

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 133 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 133 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 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 | \$ 40 |
| 2 nd Fiscal Year | 40 |
| 3 rd Fiscal Year | 39 |
| 4 th Fiscal Year | 14 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 133 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06426767%
Employer's proportionate share at MD 0.05966089%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,689,903
Employer's proportionate share of system NPL/(A) at MD \$ 8,956,485

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,461,737
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,355,058

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,604,887
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (73,684)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 32,838

Employer's Total Pension Expense/(Income) \$ 1,564,041

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 296,320 | \$ 0 |
| Changes of assumptions | \$ 1,910,203 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,769,426 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 302,435 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 149,770 | \$ 60,843 |
| Total (prior to post-MD contributions) | \$ 4,125,719 | \$ 363,278 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,762,441 |

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 | \$ 674,699 |
| 2 nd Fiscal Year | 674,699 |
| 3 rd Fiscal Year | 1,322,073 |
| 4 th Fiscal Year | 968,532 |
| 5 th Fiscal Year | 122,436 |
| Thereafter | 0 |
| Total | \$ 3,762,441 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00799266%
Employer's proportionate share at MD 0.01362642%

Employer's proportionate share of system NPL/(A) at prior MD \$ 458,895
Employer's proportionate share of system NPL/(A) at MD \$ 2,045,642

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,303,030
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 994,686

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 366,553
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,195
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,367)

Employer's Total Pension Expense/(Income) \$ 379,381

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 67,679 | \$ 0 |
| Changes of assumptions | \$ 436,286 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 404,133 | \$ 0 |
| Changes in proportionate share | \$ 303,290 | \$ 177,945 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 68,784 | \$ 96,045 |
| Total (prior to post-MD contributions) | \$ 1,280,172 | \$ 273,990 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,006,182 |

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 | \$ 176,257 |
| 2 nd Fiscal Year | 176,257 |
| 3 rd Fiscal Year | 328,557 |
| 4 th Fiscal Year | 276,268 |
| 5 th Fiscal Year | 48,843 |
| Thereafter | 0 |
| Total | \$ 1,006,182 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 276

Employer's Total Pension Expense/(Income) **\$ 276**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 954 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 954 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 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 | \$ 276 |
| 2 nd Fiscal Year | 276 |
| 3 rd Fiscal Year | 276 |
| 4 th Fiscal Year | 120 |
| 5 th Fiscal Year | 6 |
| Thereafter | 0 |
| Total | \$ 954 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.15571267%
Employer's proportionate share at MD 0.14361273%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,940,183
Employer's proportionate share of system NPL/(A) at MD \$ 21,559,605

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 34,811,574
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,483,278

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,863,205
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (146,801)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 41,156

Employer's Total Pension Expense/(Income) \$ 3,757,560

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 713,286 | \$ 0 |
| Changes of assumptions | \$ 4,598,146 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 4,259,273 | \$ 0 |
| Changes in proportionate share | \$ 15,933 | \$ 651,392 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 127,339 | \$ 16,908 |
| Total (prior to post-MD contributions) | \$ 9,713,977 | \$ 668,300 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 9,045,677 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 1,616,780 |
| 2 nd Fiscal Year | 1,616,780 |
| 3 rd Fiscal Year | 3,174,148 |
| 4 th Fiscal Year | 2,338,000 |
| 5 th Fiscal Year | 299,970 |
| Thereafter | 0 |
| Total | \$ 9,045,677 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00141944%
Employer's proportionate share at MD 0.00093303%

Employer's proportionate share of system NPL/(A) at prior MD \$ 81,497
Employer's proportionate share of system NPL/(A) at MD **\$ 140,069**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 226,165
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 68,108

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 25,099
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,741)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,286

Employer's Total Pension Expense/(Income) **\$ 23,644**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 4,634 | \$ 0 |
| Changes of assumptions | \$ 29,873 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 27,672 | \$ 0 |
| Changes in proportionate share | \$ 11,385 | \$ 26,185 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 7,204 | \$ 2,842 |
| Total (prior to post-MD contributions) | \$ 80,768 | \$ 29,027 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 51,741 |

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 | \$ 9,735 |
| 2 nd Fiscal Year | 9,735 |
| 3 rd Fiscal Year | 19,488 |
| 4 th Fiscal Year | 12,059 |
| 5 th Fiscal Year | 724 |
| Thereafter | 0 |
| Total | \$ 51,741 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14

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

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 47 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 47 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 47 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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 | 5 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 47 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.11793185%
Employer's proportionate share at MD 0.09667970%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,771,012
Employer's proportionate share of system NPL/(A) at MD \$ 14,513,868

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,435,057
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,057,314

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,600,699
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (284,067)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 25,406

Employer's Total Pension Expense/(Income) \$ 2,342,038

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 480,182 | \$ 0 |
| Changes of assumptions | \$ 3,095,459 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,867,331 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 1,205,289 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 196,754 | \$ 78,436 |
| Total (prior to post-MD contributions) | \$ 6,639,726 | \$ 1,283,725 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 5,356,001 |

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 | \$ 900,871 |
| 2 nd Fiscal Year | 900,871 |
| 3 rd Fiscal Year | 1,955,276 |
| 4 th Fiscal Year | 1,432,999 |
| 5 th Fiscal Year | 165,985 |
| Thereafter | 0 |
| Total | \$ 5,356,001 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00574983%
Employer's proportionate share at MD 0.00387215%

Employer's proportionate share of system NPL/(A) at prior MD \$ 330,124
Employer's proportionate share of system NPL/(A) at MD \$ 581,300

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 938,605
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 282,655

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 104,161
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,527)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,909

Employer's Total Pension Expense/(Income) \$ 84,543

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 19,232 | \$ 0 |
| Changes of assumptions | \$ 123,977 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 114,840 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 101,149 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 21,265 | \$ 6,132 |
| Total (prior to post-MD contributions) | \$ 279,314 | \$ 107,281 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 172,033 |

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 | \$ 26,823 |
| 2 nd Fiscal Year | 26,823 |
| 3 rd Fiscal Year | 68,386 |
| 4 th Fiscal Year | 46,577 |
| 5 th Fiscal Year | 3,425 |
| Thereafter | 0 |
| Total | \$ 172,033 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02597189%
Employer's proportionate share at MD 0.02313379%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,491,166
Employer's proportionate share of system NPL/(A) at MD \$ 3,472,919

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,607,606
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,688,694

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 622,303
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (35,209)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,908

Employer's Total Pension Expense/(Income) \$ 603,002

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 114,899 | \$ 0 |
| Changes of assumptions | \$ 740,690 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 686,103 | \$ 0 |
| Changes in proportionate share | \$ 1,100 | \$ 152,787 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 78,243 | \$ 11,690 |
| Total (prior to post-MD contributions) | \$ 1,621,035 | \$ 164,477 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,456,558 |

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 | \$ 258,155 |
| 2 nd Fiscal Year | 258,155 |
| 3 rd Fiscal Year | 509,950 |
| 4 th Fiscal Year | 380,194 |
| 5 th Fiscal Year | 50,105 |
| Thereafter | 0 |
| Total | \$ 1,456,558 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01372839%
Employer's proportionate share at MD 0.01113211%

Employer's proportionate share of system NPL/(A) at prior MD \$ 788,210
Employer's proportionate share of system NPL/(A) at MD \$ 1,671,188

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,698,412
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 812,609

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 299,455
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (26,287)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,620

Employer's Total Pension Expense/(Income) \$ 279,788

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 55,290 | \$ 0 |
| Changes of assumptions | \$ 356,424 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 330,157 | \$ 0 |
| Changes in proportionate share | \$ 21,136 | \$ 139,769 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 25,041 | \$ 4,520 |
| Total (prior to post-MD contributions) | \$ 788,048 | \$ 144,289 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 643,759 |

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 | \$ 113,846 |
| 2 nd Fiscal Year | 113,846 |
| 3 rd Fiscal Year | 233,419 |
| 4 th Fiscal Year | 164,765 |
| 5 th Fiscal Year | 17,883 |
| Thereafter | 0 |
| Total | \$ 643,759 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00193607%
Employer's proportionate share at MD 0.00168081%

Employer's proportionate share of system NPL/(A) at prior MD \$ 111,159
Employer's proportionate share of system NPL/(A) at MD \$ 252,329

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 407,427
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 122,694

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 45,214
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,150)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (284)

Employer's Total Pension Expense/(Income) \$ 41,780

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 8,348 | \$ 0 |
| Changes of assumptions | \$ 53,816 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 49,850 | \$ 0 |
| Changes in proportionate share | \$ 154 | \$ 13,742 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 806 | \$ 1,642 |
| Total (prior to post-MD contributions) | \$ 112,974 | \$ 15,384 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 97,590 |

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 | \$ 16,725 |
| 2 nd Fiscal Year | 16,725 |
| 3 rd Fiscal Year | 35,092 |
| 4 th Fiscal Year | 25,900 |
| 5 th Fiscal Year | 3,147 |
| Thereafter | 0 |
| Total | \$ 97,590 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 364

Employer's Total Pension Expense/(Income) **\$ 364**

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

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 364 |
| 2 nd Fiscal Year | 364 |
| 3 rd Fiscal Year | 364 |
| 4 th Fiscal Year | 145 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 1,237 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 306

Employer's Total Pension Expense/(Income) \$ 306

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,144 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,144 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,144 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 306 |
| 2 nd Fiscal Year | 306 |
| 3 rd Fiscal Year | 306 |
| 4 th Fiscal Year | 191 |
| 5 th Fiscal Year | 35 |
| Thereafter | 0 |
| Total | \$ 1,144 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 201

Employer's Total Pension Expense/(Income) **\$ 201**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 681 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 681 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 681 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 201 |
| 2 nd Fiscal Year | 201 |
| 3 rd Fiscal Year | 201 |
| 4 th Fiscal Year | 78 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 681 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02810039%
Employer's proportionate share at MD 0.03582210%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,613,373
Employer's proportionate share of system NPL/(A) at MD \$ 5,377,729

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,683,239
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,614,901

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 963,620
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 98,283
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (39,897)

Employer's Total Pension Expense/(Income) \$ 1,022,006

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 177,919 | \$ 0 |
| Changes of assumptions | \$ 1,146,940 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,062,414 | \$ 0 |
| Changes in proportionate share | \$ 421,165 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 28,911 | \$ 213,796 |
| Total (prior to post-MD contributions) | \$ 2,837,349 | \$ 213,796 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,623,553 |

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 | \$ 488,020 |
| 2 nd Fiscal Year | 488,020 |
| 3 rd Fiscal Year | 875,274 |
| 4 th Fiscal Year | 670,233 |
| 5 th Fiscal Year | 102,006 |
| Thereafter | 0 |
| Total | \$ 2,623,553 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.07591663% |
| Employer's proportionate share at MD | 0.08840541% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 4,358,724 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 13,271,705 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 21,429,378 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 6,453,317 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 2,378,119 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ 147,021 |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ (139,881) |
| Employer's Total Pension Expense/(Income) | \$ 2,385,259 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 439,086 | \$ 0 |
| Changes of assumptions | \$ 2,830,536 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,621,932 | \$ 0 |
| Changes in proportionate share | \$ 672,325 | \$ 31,738 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 529,671 |
| Total (prior to post-MD contributions) | \$ 6,563,879 | \$ 561,409 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 6,002,470 |

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 | \$ 1,067,434 |
| 2 nd Fiscal Year | 1,067,434 |
| 3 rd Fiscal Year | 2,041,705 |
| 4 th Fiscal Year | 1,588,724 |
| 5 th Fiscal Year | 237,174 |
| Thereafter | 0 |
| Total | \$ 6,002,470 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 77

Employer's Total Pension Expense/(Income) **\$ 77**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 262 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 262 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 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 | \$ 77 |
| 2 nd Fiscal Year | 77 |
| 3 rd Fiscal Year | 77 |
| 4 th Fiscal Year | 31 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 262 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 2.13293817%

Employer's proportionate share at MD 2.20142811%

Employer's proportionate share of system NPL/(A) at prior MD \$ 122,461,820

Employer's proportionate share of system NPL/(A) at MD \$ 330,485,474

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 533,623,847

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 160,697,336

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 59,218,756

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (523,943)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,546,277

Employer's Total Pension Expense/(Income) \$ 68,241,090

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 10,933,904 | \$ 0 |
| Changes of assumptions | \$ 70,484,610 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 65,290,064 | \$ 0 |
| Changes in proportionate share | \$ 3,687,109 | \$ 4,696,793 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 33,960,464 | \$ 2,217,097 |
| Total (prior to post-MD contributions) | \$ 184,356,151 | \$ 6,913,890 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 177,442,261 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 35,425,246 |
| 2 nd Fiscal Year | 35,425,246 |
| 3 rd Fiscal Year | 59,372,022 |
| 4 th Fiscal Year | 41,804,275 |
| 5 th Fiscal Year | 5,415,473 |
| Thereafter | 0 |
| Total | \$ 177,442,261 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03291169%
Employer's proportionate share at MD 0.02697643%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,889,612
Employer's proportionate share of system NPL/(A) at MD \$ 4,049,789

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,539,058
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,969,195

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 725,670
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (85,795)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,400

Employer's Total Pension Expense/(Income) \$ 644,275

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 133,985 | \$ 0 |
| Changes of assumptions | \$ 863,723 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 800,068 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 358,582 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 29,689 | \$ 24,734 |
| Total (prior to post-MD contributions) | \$ 1,827,465 | \$ 383,316 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,444,149 |

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 | \$ 242,148 |
| 2 nd Fiscal Year | 242,148 |
| 3 rd Fiscal Year | 534,709 |
| 4 th Fiscal Year | 384,058 |
| 5 th Fiscal Year | 41,086 |
| Thereafter | 0 |
| Total | \$ 1,444,149 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 139

Employer's Total Pension Expense/(Income) **\$ 139**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 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 | \$ 139 |
| 2 nd Fiscal Year | 139 |
| 3 rd Fiscal Year | 139 |
| 4 th Fiscal Year | 54 |
| 5 th Fiscal Year | 0 |
| 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 February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 146

Employer's Total Pension Expense/(Income) **\$ 146**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 494 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 494 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 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 | \$ 146 |
| 2 nd Fiscal Year | 146 |
| 3 rd Fiscal Year | 146 |
| 4 th Fiscal Year | 56 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 494 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 61

Employer's Total Pension Expense/(Income) **\$ 61**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 207 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 207 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 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 | \$ 61 |
| 2 nd Fiscal Year | 61 |
| 3 rd Fiscal Year | 61 |
| 4 th Fiscal Year | 24 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 207 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 320

Employer's Total Pension Expense/(Income) **\$ 320**

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

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 | \$ 320 |
| 2 nd Fiscal Year | 320 |
| 3 rd Fiscal Year | 320 |
| 4 th Fiscal Year | 208 |
| 5 th Fiscal Year | 38 |
| Thereafter | 0 |
| Total | \$ 1,206 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 102

Employer's Total Pension Expense/(Income) \$ 102

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 349 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 349 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 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 | \$ 102 |
| 2 nd Fiscal Year | 102 |
| 3 rd Fiscal Year | 102 |
| 4 th Fiscal Year | 43 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 349 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 800

Employer's Total Pension Expense/(Income) **\$ 800**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,999 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 2,999 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,999 |

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 | \$ 800 |
| 2 nd Fiscal Year | 800 |
| 3 rd Fiscal Year | 794 |
| 4 th Fiscal Year | 509 |
| 5 th Fiscal Year | 96 |
| Thereafter | 0 |
| Total | \$ 2,999 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06614299%
Employer's proportionate share at MD 0.06263130%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,797,574
Employer's proportionate share of system NPL/(A) at MD \$ 9,402,412

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,181,761
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,571,888

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,684,792
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (43,719)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 61,146

Employer's Total Pension Expense/(Income) \$ 1,702,219

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 311,073 | \$ 0 |
| Changes of assumptions | \$ 2,005,309 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,857,522 | \$ 0 |
| Changes in proportionate share | \$ 834 | \$ 189,050 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 204,272 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 4,379,010 | \$ 189,050 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,189,960 |

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 | \$ 768,598 |
| 2 nd Fiscal Year | 768,598 |
| 3 rd Fiscal Year | 1,446,573 |
| 4 th Fiscal Year | 1,064,854 |
| 5 th Fiscal Year | 141,337 |
| Thereafter | 0 |
| Total | \$ 4,189,960 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 272

Employer's Total Pension Expense/(Income) \$ 272

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 924 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 924 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 924 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 272 |
| 2 nd Fiscal Year | 272 |
| 3 rd Fiscal Year | 272 |
| 4 th Fiscal Year | 108 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 924 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.54117507%
Employer's proportionate share at MD 0.49356637%

Employer's proportionate share of system NPL/(A) at prior MD \$ 31,071,357
Employer's proportionate share of system NPL/(A) at MD \$ 74,095,772

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 119,639,966
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 36,028,794

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,277,012
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (680,615)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 142,198

Employer's Total Pension Expense/(Income) \$ 12,738,595

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,451,412 | \$ 0 |
| Changes of assumptions | \$ 15,802,848 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 14,638,216 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 2,850,531 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 986,245 | \$ 233,614 |
| Total (prior to post-MD contributions) | \$ 33,878,721 | \$ 3,084,145 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 30,794,576 |

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 | \$ 5,381,190 |
| 2 nd Fiscal Year | 5,381,190 |
| 3 rd Fiscal Year | 10,814,081 |
| 4 th Fiscal Year | 8,139,997 |
| 5 th Fiscal Year | 1,078,117 |
| Thereafter | 0 |
| Total | \$ 30,794,576 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 371

Employer's Total Pension Expense/(Income) **\$ 371**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,443 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,443 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,443 |

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 | \$ 371 |
| 2 nd Fiscal Year | 371 |
| 3 rd Fiscal Year | 371 |
| 4 th Fiscal Year | 270 |
| 5 th Fiscal Year | 60 |
| Thereafter | 0 |
| Total | \$ 1,443 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 256

Employer's Total Pension Expense/(Income) **\$ 256**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,069 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,069 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,069 |

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 | \$ 256 |
| 2 nd Fiscal Year | 256 |
| 3 rd Fiscal Year | 250 |
| 4 th Fiscal Year | 237 |
| 5 th Fiscal Year | 70 |
| Thereafter | 0 |
| Total | \$ 1,069 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 192

Employer's Total Pension Expense/(Income) \$ 192

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 691 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 691 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 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 | \$ 192 |
| 2 nd Fiscal Year | 192 |
| 3 rd Fiscal Year | 192 |
| 4 th Fiscal Year | 101 |
| 5 th Fiscal Year | 14 |
| Thereafter | 0 |
| Total | \$ 691 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.12546154%
Employer's proportionate share at MD 0.11978354%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,203,326
Employer's proportionate share of system NPL/(A) at MD \$ 17,982,291

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 29,035,404
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,743,822

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,222,196
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (110,427)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (30,085)

Employer's Total Pension Expense/(Income) \$ 3,081,684

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 594,933 | \$ 0 |
| Changes of assumptions | \$ 3,835,190 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 3,552,546 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 439,431 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 30,241 | \$ 99,290 |
| Total (prior to post-MD contributions) | \$ 8,012,910 | \$ 538,721 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 7,474,189 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 1,296,116 |
| 2 nd Fiscal Year | 1,296,116 |
| 3 rd Fiscal Year | 2,619,358 |
| 4 th Fiscal Year | 1,992,732 |
| 5 th Fiscal Year | 269,867 |
| Thereafter | 0 |
| Total | \$ 7,474,189 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.29932259% |
| Employer's proportionate share at MD | 1.38021655% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 17,185,491 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 207,202,551 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 334,563,033 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 100,751,472 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 37,128,038 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ 13,709,875 |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ (2,689,874) |
| Employer's Total Pension Expense/(Income) | \$ 48,148,039 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 6,855,166 | \$ 0 |
| Changes of assumptions | \$ 44,191,325 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 40,934,531 | \$ 0 |
| Changes in proportionate share | \$ 58,792,706 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,077,474 | \$ 12,845,207 |
| Total (prior to post-MD contributions) | \$ 151,851,202 | \$ 12,845,207 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 139,005,995 |

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 | \$ 27,573,681 |
| 2 nd Fiscal Year | 27,573,681 |
| 3 rd Fiscal Year | 42,500,038 |
| 4 th Fiscal Year | 34,731,423 |
| 5 th Fiscal Year | 6,627,172 |
| Thereafter | 0 |
| Total | \$ 139,005,995 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.32442781% |
| Employer's proportionate share at MD | 0.27927314% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 18,626,897 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 41,925,383 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 67,695,514 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 20,386,062 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 7,512,491 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ (706,807) |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ 70,319 |
| Employer's Total Pension Expense/(Income) | \$ 6,876,003 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,387,075 | \$ 0 |
| Changes of assumptions | \$ 8,941,677 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 8,282,697 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 2,911,929 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 587,834 | \$ 204,937 |
| Total (prior to post-MD contributions) | \$ 19,199,283 | \$ 3,116,866 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 16,082,417 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 2,712,985 |
| 2 nd Fiscal Year | 2,712,985 |
| 3 rd Fiscal Year | 5,777,113 |
| 4 th Fiscal Year | 4,333,918 |
| 5 th Fiscal Year | 545,415 |
| Thereafter | 0 |
| Total | \$ 16,082,417 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,015

Employer's Total Pension Expense/(Income) \$ 2,015

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 7,199 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 7,199 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 7,199 |

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 | \$ 2,015 |
| 2 nd Fiscal Year | 2,015 |
| 3 rd Fiscal Year | 1,848 |
| 4 th Fiscal Year | 1,094 |
| 5 th Fiscal Year | 227 |
| Thereafter | 0 |
| Total | \$ 7,199 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 666

Employer's Total Pension Expense/(Income) **\$ 666**

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

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 666 |
| 2 nd Fiscal Year | 666 |
| 3 rd Fiscal Year | 666 |
| 4 th Fiscal Year | 358 |
| 5 th Fiscal Year | 45 |
| Thereafter | 0 |
| Total | \$ 2,401 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.46768190% |
| Employer's proportionate share at MD | 0.55118029% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 26,851,775 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 82,744,959 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 133,605,520 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 40,234,430 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 14,826,835 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ 1,006,301 |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ (482,103) |
| Employer's Total Pension Expense/(Income) | \$ 15,351,033 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,737,565 | \$ 0 |
| Changes of assumptions | \$ 17,647,511 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 16,346,932 | \$ 0 |
| Changes in proportionate share | \$ 4,495,080 | \$ 132,824 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 27,990 | \$ 2,077,895 |
| Total (prior to post-MD contributions) | \$ 41,255,078 | \$ 2,210,719 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 39,044,359 |

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 | \$ 7,134,800 |
| 2 nd Fiscal Year | 7,134,800 |
| 3 rd Fiscal Year | 13,157,429 |
| 4 th Fiscal Year | 10,107,551 |
| 5 th Fiscal Year | 1,509,780 |
| Thereafter | 0 |
| Total | \$ 39,044,359 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07357420%
Employer's proportionate share at MD 0.08611782%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,224,234
Employer's proportionate share of system NPL/(A) at MD \$ 12,928,284

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,874,869
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,286,330

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,316,583
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 185,111
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 141,933

Employer's Total Pension Expense/(Income) \$ 2,643,627

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 427,724 | \$ 0 |
| Changes of assumptions | \$ 2,757,292 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,554,087 | \$ 0 |
| Changes in proportionate share | \$ 770,715 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 506,539 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 7,016,357 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 7,016,357 |

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 | \$ 1,359,901 |
| 2 nd Fiscal Year | 1,359,901 |
| 3 rd Fiscal Year | 2,288,168 |
| 4 th Fiscal Year | 1,736,514 |
| 5 th Fiscal Year | 271,872 |
| Thereafter | 0 |
| Total | \$ 7,016,357 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 1.06872936%
Employer's proportionate share at MD 0.98932400%

Employer's proportionate share of system NPL/(A) at prior MD \$ 61,360,683
Employer's proportionate share of system NPL/(A) at MD \$ 148,520,503

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 239,811,092
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 72,217,544

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 26,612,968
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (649,467)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 312,342

Employer's Total Pension Expense/(Income) \$ 26,275,843

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 4,913,707 | \$ 0 |
| Changes of assumptions | \$ 31,675,854 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 29,341,420 | \$ 0 |
| Changes in proportionate share | \$ 1,171,832 | \$ 4,274,734 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,483,290 | \$ 89,064 |
| Total (prior to post-MD contributions) | \$ 68,586,103 | \$ 4,363,798 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 64,222,305 |

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 | \$ 11,528,370 |
| 2 nd Fiscal Year | 11,528,370 |
| 3 rd Fiscal Year | 22,359,939 |
| 4 th Fiscal Year | 16,614,620 |
| 5 th Fiscal Year | 2,191,007 |
| Thereafter | 0 |
| Total | \$ 64,222,305 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03457185%
Employer's proportionate share at MD 0.04060387%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,984,929
Employer's proportionate share of system NPL/(A) at MD \$ 6,095,584

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,842,335
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,963,955

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,092,250
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 78,146
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,694)

Employer's Total Pension Expense/(Income) \$ 1,161,702

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 201,669 | \$ 0 |
| Changes of assumptions | \$ 1,300,042 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,204,232 | \$ 0 |
| Changes in proportionate share | \$ 333,665 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 34,592 | \$ 91,480 |
| Total (prior to post-MD contributions) | \$ 3,074,200 | \$ 91,480 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,982,720 |

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 | \$ 556,436 |
| 2 nd Fiscal Year | 556,436 |
| 3 rd Fiscal Year | 996,334 |
| 4 th Fiscal Year | 759,245 |
| 5 th Fiscal Year | 114,267 |
| Thereafter | 0 |
| Total | \$ 2,982,720 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 970

Employer's Total Pension Expense/(Income) \$ 970

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,885 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 3,885 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,885 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 970 |
| 2 nd Fiscal Year | 970 |
| 3 rd Fiscal Year | 970 |
| 4 th Fiscal Year | 779 |
| 5 th Fiscal Year | 196 |
| Thereafter | 0 |
| Total | \$ 3,885 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.25451453%
Employer's proportionate share at MD 0.23182264%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,612,853
Employer's proportionate share of system NPL/(A) at MD \$ 34,801,961

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 56,193,563
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,922,324

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,236,065
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (273,308)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 210,119

Employer's Total Pension Expense/(Income) \$ 6,172,876

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,151,401 | \$ 0 |
| Changes of assumptions | \$ 7,422,422 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 6,875,407 | \$ 0 |
| Changes in proportionate share | \$ 36,670 | \$ 1,221,602 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 776,423 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 16,262,323 | \$ 1,221,602 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 15,040,721 |

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 | \$ 2,717,185 |
| 2 nd Fiscal Year | 2,717,185 |
| 3 rd Fiscal Year | 5,223,871 |
| 4 th Fiscal Year | 3,868,753 |
| 5 th Fiscal Year | 513,728 |
| Thereafter | 0 |
| Total | \$ 15,040,721 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09911007%
Employer's proportionate share at MD 0.11736839%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,690,366
Employer's proportionate share of system NPL/(A) at MD \$ 17,619,721

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 28,449,974
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,567,524

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,157,228
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 271,026
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (140,513)

Employer's Total Pension Expense/(Income) \$ 3,287,741

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 582,937 | \$ 0 |
| Changes of assumptions | \$ 3,757,863 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 3,480,918 | \$ 0 |
| Changes in proportionate share | \$ 1,127,219 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 41,653 | \$ 646,811 |
| Total (prior to post-MD contributions) | \$ 8,990,590 | \$ 646,811 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 8,343,779 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 1,538,175 |
| 2 nd Fiscal Year | 1,538,175 |
| 3 rd Fiscal Year | 2,815,142 |
| 4 th Fiscal Year | 2,138,654 |
| 5 th Fiscal Year | 313,632 |
| Thereafter | 0 |
| Total | \$ 8,343,779 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02799682%
Employer's proportionate share at MD 0.02641198%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,607,427
Employer's proportionate share of system NPL/(A) at MD \$ 3,965,051

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,402,236
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,927,992

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 710,486
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (42,515)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,034

Employer's Total Pension Expense/(Income) \$ 671,005

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 131,181 | \$ 0 |
| Changes of assumptions | \$ 845,650 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 783,328 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 162,407 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 27,090 | \$ 9,479 |
| Total (prior to post-MD contributions) | \$ 1,787,249 | \$ 171,886 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,615,363 |

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 | \$ 277,292 |
| 2 nd Fiscal Year | 277,292 |
| 3 rd Fiscal Year | 567,556 |
| 4 th Fiscal Year | 433,971 |
| 5 th Fiscal Year | 59,253 |
| Thereafter | 0 |
| Total | \$ 1,615,363 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00145282%
Employer's proportionate share at MD 0.00240269%

Employer's proportionate share of system NPL/(A) at prior MD \$ 83,413
Employer's proportionate share of system NPL/(A) at MD \$ 360,700

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 582,410
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 175,389

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 64,633
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,576
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,848)

Employer's Total Pension Expense/(Income) \$ 72,361

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 11,934 | \$ 0 |
| Changes of assumptions | \$ 76,929 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 71,259 | \$ 0 |
| Changes in proportionate share | \$ 56,859 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 23,695 |
| Total (prior to post-MD contributions) | \$ 216,981 | \$ 23,695 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 193,286 |

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 | \$ 36,545 |
| 2 nd Fiscal Year | 36,545 |
| 3 rd Fiscal Year | 62,906 |
| 4 th Fiscal Year | 49,251 |
| 5 th Fiscal Year | 8,039 |
| Thereafter | 0 |
| Total | \$ 193,286 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 62

Employer's Total Pension Expense/(Income) \$ 62

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 212 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 212 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 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 | \$ 62 |
| 2 nd Fiscal Year | 62 |
| 3 rd Fiscal Year | 62 |
| 4 th Fiscal Year | 26 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 212 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02470721%
Employer's proportionate share at MD 0.04539899%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,418,555
Employer's proportionate share of system NPL/(A) at MD \$ 6,815,443

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,004,667
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,313,984

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,221,240
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 270,542
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (64,224)

Employer's Total Pension Expense/(Income) \$ 1,427,558

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 225,485 | \$ 0 |
| Changes of assumptions | \$ 1,453,570 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,346,445 | \$ 0 |
| Changes in proportionate share | \$ 1,152,992 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 49,609 | \$ 349,012 |
| Total (prior to post-MD contributions) | \$ 4,228,101 | \$ 349,012 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,879,089 |

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 | \$ 750,813 |
| 2 nd Fiscal Year | 750,813 |
| 3 rd Fiscal Year | 1,239,601 |
| 4 th Fiscal Year | 972,507 |
| 5 th Fiscal Year | 165,356 |
| Thereafter | 0 |
| Total | \$ 3,879,089 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.10748421%
Employer's proportionate share at MD 0.09294666%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,171,164
Employer's proportionate share of system NPL/(A) at MD \$ 13,953,452

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,530,172
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,784,814

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,500,280
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (197,390)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 42,224

Employer's Total Pension Expense/(Income) \$ 2,345,114

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 461,641 | \$ 0 |
| Changes of assumptions | \$ 2,975,936 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,756,617 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 834,929 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 187,483 | \$ 27,218 |
| Total (prior to post-MD contributions) | \$ 6,381,677 | \$ 862,147 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 5,519,530 |

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 | \$ 959,593 |
| 2 nd Fiscal Year | 959,593 |
| 3 rd Fiscal Year | 1,969,221 |
| 4 th Fiscal Year | 1,451,369 |
| 5 th Fiscal Year | 179,753 |
| Thereafter | 0 |
| Total | \$ 5,519,530 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01396450%
Employer's proportionate share at MD 0.01542253%

Employer's proportionate share of system NPL/(A) at prior MD \$ 801,766
Employer's proportionate share of system NPL/(A) at MD \$ 2,315,280

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,738,405
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,125,796

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 414,868
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,658
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,507)

Employer's Total Pension Expense/(Income) \$ 416,019

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 76,600 | \$ 0 |
| Changes of assumptions | \$ 493,794 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 457,402 | \$ 0 |
| Changes in proportionate share | \$ 78,492 | \$ 22,424 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,843 | \$ 47,509 |
| Total (prior to post-MD contributions) | \$ 1,108,131 | \$ 69,933 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,038,198 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 186,122 |
| 2 nd Fiscal Year | 186,122 |
| 3 rd Fiscal Year | 354,480 |
| 4 th Fiscal Year | 271,904 |
| 5 th Fiscal Year | 39,570 |
| Thereafter | 0 |
| Total | \$ 1,038,198 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09464142%
Employer's proportionate share at MD 0.08749763%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,433,801
Employer's proportionate share of system NPL/(A) at MD \$ 13,135,426

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,209,333
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,387,052

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,353,700
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (83,174)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,770

Employer's Total Pension Expense/(Income) \$ 2,274,296

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 434,577 | \$ 0 |
| Changes of assumptions | \$ 2,801,471 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,595,009 | \$ 0 |
| Changes in proportionate share | \$ 21,294 | \$ 384,581 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 66,293 | \$ 82,357 |
| Total (prior to post-MD contributions) | \$ 5,918,644 | \$ 466,938 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 5,451,706 |

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 | \$ 970,002 |
| 2 nd Fiscal Year | 970,002 |
| 3 rd Fiscal Year | 1,916,556 |
| 4 th Fiscal Year | 1,413,642 |
| 5 th Fiscal Year | 181,504 |
| Thereafter | 0 |
| Total | \$ 5,451,706 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 305

Employer's Total Pension Expense/(Income) \$ 305

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,230 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,230 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,230 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 305 |
| 2 nd Fiscal Year | 305 |
| 3 rd Fiscal Year | 305 |
| 4 th Fiscal Year | 253 |
| 5 th Fiscal Year | 62 |
| Thereafter | 0 |
| Total | \$ 1,230 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05902556%
Employer's proportionate share at MD 0.08004534%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,388,930
Employer's proportionate share of system NPL/(A) at MD \$ 12,016,664

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,402,906
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,843,058

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,153,232
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 361,874
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (162,258)

Employer's Total Pension Expense/(Income) \$ 2,352,848

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 397,564 | \$ 0 |
| Changes of assumptions | \$ 2,562,866 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,373,989 | \$ 0 |
| Changes in proportionate share | \$ 1,467,213 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 51,275 | \$ 743,878 |
| Total (prior to post-MD contributions) | \$ 6,852,907 | \$ 743,878 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 6,109,029 |

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 | \$ 1,159,643 |
| 2 nd Fiscal Year | 1,159,643 |
| 3 rd Fiscal Year | 2,027,016 |
| 4 th Fiscal Year | 1,532,314 |
| 5 th Fiscal Year | 230,413 |
| Thereafter | 0 |
| Total | \$ 6,109,029 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05585561%
Employer's proportionate share at MD 0.05187637%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,206,928
Employer's proportionate share of system NPL/(A) at MD \$ 7,787,848

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,574,777
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,786,812

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,395,482
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (42,550)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 32,292

Employer's Total Pension Expense/(Income) \$ 1,385,224

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 257,656 | \$ 0 |
| Changes of assumptions | \$ 1,660,961 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,538,552 | \$ 0 |
| Changes in proportionate share | \$ 24,716 | \$ 214,220 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 124,388 | \$ 1,646 |
| Total (prior to post-MD contributions) | \$ 3,606,273 | \$ 215,866 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,390,407 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 611,923 |
| 2 nd Fiscal Year | 611,923 |
| 3 rd Fiscal Year | 1,175,277 |
| 4 th Fiscal Year | 874,115 |
| 5 th Fiscal Year | 117,168 |
| Thereafter | 0 |
| Total | \$ 3,390,407 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 720

Employer's Total Pension Expense/(Income) **\$ 720**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,792 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 2,792 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,792 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 720 |
| 2 nd Fiscal Year | 720 |
| 3 rd Fiscal Year | 677 |
| 4 th Fiscal Year | 531 |
| 5 th Fiscal Year | 144 |
| Thereafter | 0 |
| Total | \$ 2,792 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01531044%
Employer's proportionate share at MD 0.01986426%

Employer's proportionate share of system NPL/(A) at prior MD \$ 879,043
Employer's proportionate share of system NPL/(A) at MD \$ 2,982,087

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,815,076
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,450,029

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 534,352
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 43,030
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (29,932)

Employer's Total Pension Expense/(Income) \$ 547,450

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 98,660 | \$ 0 |
| Changes of assumptions | \$ 636,007 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 589,135 | \$ 0 |
| Changes in proportionate share | \$ 245,152 | \$ 47,537 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 17,189 | \$ 140,455 |
| Total (prior to post-MD contributions) | \$ 1,586,143 | \$ 187,992 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,398,151 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 251,341 |
| 2 nd Fiscal Year | 251,341 |
| 3 rd Fiscal Year | 470,900 |
| 4 th Fiscal Year | 368,259 |
| 5 th Fiscal Year | 56,312 |
| Thereafter | 0 |
| Total | \$ 1,398,151 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00723631%
Employer's proportionate share at MD 0.00635286%

Employer's proportionate share of system NPL/(A) at prior MD \$ 415,470
Employer's proportionate share of system NPL/(A) at MD \$ 953,712

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,539,927
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 463,739

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 170,893
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (19,135)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,904)

Employer's Total Pension Expense/(Income) \$ 149,854

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 31,553 | \$ 0 |
| Changes of assumptions | \$ 203,404 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 188,413 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 75,014 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 5,943 |
| Total (prior to post-MD contributions) | \$ 423,370 | \$ 80,957 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 342,413 |

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 | \$ 55,154 |
| 2 nd Fiscal Year | 55,154 |
| 3 rd Fiscal Year | 125,005 |
| 4 th Fiscal Year | 95,165 |
| 5 th Fiscal Year | 11,934 |
| Thereafter | 0 |
| Total | \$ 342,413 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01524778%
Employer's proportionate share at MD 0.01479290%

Employer's proportionate share of system NPL/(A) at prior MD \$ 875,445
Employer's proportionate share of system NPL/(A) at MD \$ 2,220,758

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,585,783
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,079,835

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 397,931
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,856)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,597

Employer's Total Pension Expense/(Income) \$ 396,672

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 73,472 | \$ 0 |
| Changes of assumptions | \$ 473,634 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 438,729 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 38,637 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 32,567 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,018,402 | \$ 38,637 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 979,765 |

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 | \$ 176,160 |
| 2 nd Fiscal Year | 176,160 |
| 3 rd Fiscal Year | 337,169 |
| 4 th Fiscal Year | 254,675 |
| 5 th Fiscal Year | 35,601 |
| Thereafter | 0 |
| Total | \$ 979,765 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01706733%
Employer's proportionate share at MD 0.01743680%

Employer's proportionate share of system NPL/(A) at prior MD \$ 979,914
Employer's proportionate share of system NPL/(A) at MD \$ 2,617,669

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,226,662
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,272,832

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 469,053
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,163
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (133)

Employer's Total Pension Expense/(Income) \$ 488,083

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 86,604 | \$ 0 |
| Changes of assumptions | \$ 558,286 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 517,141 | \$ 0 |
| Changes in proportionate share | \$ 69,316 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 25,546 | \$ 41,141 |
| Total (prior to post-MD contributions) | \$ 1,256,893 | \$ 41,141 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,215,752 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 228,159 |
| 2 nd Fiscal Year | 228,159 |
| 3 rd Fiscal Year | 414,894 |
| 4 th Fiscal Year | 303,498 |
| 5 th Fiscal Year | 41,042 |
| Thereafter | 0 |
| Total | \$ 1,215,752 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 495

Employer's Total Pension Expense/(Income) **\$ 495**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,684 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,684 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,684 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 495 |
| 2 nd Fiscal Year | 495 |
| 3 rd Fiscal Year | 495 |
| 4 th Fiscal Year | 199 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 1,684 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09087226%
Employer's proportionate share at MD 0.09335457%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,217,396
Employer's proportionate share of system NPL/(A) at MD \$ 14,014,689

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,629,049
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,814,590

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,511,252
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,892
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (47,185)

Employer's Total Pension Expense/(Income) \$ 2,468,959

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 463,667 | \$ 0 |
| Changes of assumptions | \$ 2,988,996 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,768,714 | \$ 0 |
| Changes in proportionate share | \$ 133,634 | \$ 89,033 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 18,181 | \$ 230,080 |
| Total (prior to post-MD contributions) | \$ 6,373,192 | \$ 319,113 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 6,054,079 |

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 | \$ 1,077,359 |
| 2 nd Fiscal Year | 1,077,359 |
| 3 rd Fiscal Year | 2,095,356 |
| 4 th Fiscal Year | 1,584,677 |
| 5 th Fiscal Year | 219,330 |
| Thereafter | 0 |
| Total | \$ 6,054,079 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.01301026%

Employer's proportionate share at MD 0.01485453%

Employer's proportionate share of system NPL/(A) at prior MD \$ 746,979

Employer's proportionate share of system NPL/(A) at MD \$ 2,230,010

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,600,722

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,084,334

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 399,589

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,971)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (117)

Employer's Total Pension Expense/(Income) \$ 394,501

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 73,778 | \$ 0 |
| Changes of assumptions | \$ 475,608 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 440,556 | \$ 0 |
| Changes in proportionate share | \$ 99,285 | \$ 95,409 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 42,280 | \$ 48,323 |
| Total (prior to post-MD contributions) | \$ 1,131,507 | \$ 143,732 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 987,775 |

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 | \$ 173,070 |
| 2 nd Fiscal Year | 173,070 |
| 3 rd Fiscal Year | 336,831 |
| 4 th Fiscal Year | 264,798 |
| 5 th Fiscal Year | 40,006 |
| Thereafter | 0 |
| Total | \$ 987,775 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.02403523%

Employer's proportionate share at MD 0.02123342%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,379,973

Employer's proportionate share of system NPL/(A) at MD \$ 3,187,629

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,146,959

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,549,973

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 571,182

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (50,925)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,031)

Employer's Total Pension Expense/(Income) \$ 508,226

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 105,461 | \$ 0 |
| Changes of assumptions | \$ 679,845 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 629,742 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 204,711 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 19,964 | \$ 45,264 |
| Total (prior to post-MD contributions) | \$ 1,435,012 | \$ 249,975 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,185,037 |

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 | \$ 191,708 |
| 2 nd Fiscal Year | 191,708 |
| 3 rd Fiscal Year | 429,599 |
| 4 th Fiscal Year | 329,906 |
| 5 th Fiscal Year | 42,116 |
| Thereafter | 0 |
| Total | \$ 1,185,037 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02919043%
Employer's proportionate share at MD 0.02589412%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,675,957
Employer's proportionate share of system NPL/(A) at MD \$ 3,887,309

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,276,707
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,890,189

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 696,556
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (50,402)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 37,419

Employer's Total Pension Expense/(Income) \$ 683,573

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 128,609 | \$ 0 |
| Changes of assumptions | \$ 829,070 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 767,969 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 208,509 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 150,900 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,876,548 | \$ 208,509 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,668,039 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 297,579 |
| 2 nd Fiscal Year | 297,579 |
| 3 rd Fiscal Year | 579,478 |
| 4 th Fiscal Year | 434,569 |
| 5 th Fiscal Year | 58,834 |
| Thereafter | 0 |
| Total | \$ 1,668,039 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02738899%
Employer's proportionate share at MD 0.02037473%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,572,528
Employer's proportionate share of system NPL/(A) at MD \$ 3,058,720

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,938,813
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,487,291

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 548,083
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (88,973)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,102

Employer's Total Pension Expense/(Income) \$ 475,212

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 101,196 | \$ 0 |
| Changes of assumptions | \$ 652,351 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 604,275 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 381,539 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 87,404 | \$ 20,076 |
| Total (prior to post-MD contributions) | \$ 1,445,226 | \$ 401,615 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,043,611 |

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 | \$ 171,494 |
| 2 nd Fiscal Year | 171,494 |
| 3 rd Fiscal Year | 392,582 |
| 4 th Fiscal Year | 279,884 |
| 5 th Fiscal Year | 28,157 |
| Thereafter | 0 |
| Total | \$ 1,043,611 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03125820%
Employer's proportionate share at MD 0.02871524%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,794,677
Employer's proportionate share of system NPL/(A) at MD \$ 4,310,824

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,960,544
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,096,122

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 772,444
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (64,866)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,850

Employer's Total Pension Expense/(Income) \$ 730,428

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 142,621 | \$ 0 |
| Changes of assumptions | \$ 919,395 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 851,638 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 249,200 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 92,999 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 2,006,653 | \$ 249,200 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,757,453 |

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 | \$ 302,381 |
| 2 nd Fiscal Year | 302,381 |
| 3 rd Fiscal Year | 616,188 |
| 4 th Fiscal Year | 471,528 |
| 5 th Fiscal Year | 64,974 |
| Thereafter | 0 |
| Total | \$ 1,757,453 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.02787387%

Employer's proportionate share at MD 0.02513655%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,600,367

Employer's proportionate share of system NPL/(A) at MD \$ 3,773,580

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,093,073

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,834,889

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 676,177

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (36,176)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,486

Employer's Total Pension Expense/(Income) \$ 643,487

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 124,847 | \$ 0 |
| Changes of assumptions | \$ 804,814 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 745,501 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 153,840 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 51,799 | \$ 22,773 |
| Total (prior to post-MD contributions) | \$ 1,726,961 | \$ 176,613 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,550,348 |

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 | \$ 268,786 |
| 2 nd Fiscal Year | 268,786 |
| 3 rd Fiscal Year | 547,145 |
| 4 th Fiscal Year | 411,858 |
| 5 th Fiscal Year | 53,771 |
| Thereafter | 0 |
| Total | \$ 1,550,348 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02790080%
Employer's proportionate share at MD 0.02025587%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,601,914
Employer's proportionate share of system NPL/(A) at MD \$ 3,040,876

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,910,001
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,478,615

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 544,886
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (93,967)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,680)

Employer's Total Pension Expense/(Income) \$ 449,239

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 100,605 | \$ 0 |
| Changes of assumptions | \$ 648,546 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 600,750 | \$ 0 |
| Changes in proportionate share | \$ 5,934 | \$ 411,560 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 23,520 | \$ 28,869 |
| Total (prior to post-MD contributions) | \$ 1,379,355 | \$ 440,429 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 938,926 |

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 | \$ 147,293 |
| 2 nd Fiscal Year | 147,293 |
| 3 rd Fiscal Year | 367,424 |
| 4 th Fiscal Year | 255,719 |
| 5 th Fiscal Year | 21,197 |
| Thereafter | 0 |
| Total | \$ 938,926 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03609785%
Employer's proportionate share at MD 0.02948464%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,072,544
Employer's proportionate share of system NPL/(A) at MD \$ 4,426,329

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,147,046
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,152,286

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 793,141
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (97,768)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,711

Employer's Total Pension Expense/(Income) \$ 709,084

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 146,442 | \$ 0 |
| Changes of assumptions | \$ 944,030 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 874,457 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 406,927 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 127,286 | \$ 45,483 |
| Total (prior to post-MD contributions) | \$ 2,092,215 | \$ 452,410 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,639,805 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 269,568 |
| 2 nd Fiscal Year | 269,568 |
| 3 rd Fiscal Year | 596,242 |
| 4 th Fiscal Year | 449,225 |
| 5 th Fiscal Year | 55,202 |
| Thereafter | 0 |
| Total | \$ 1,639,805 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00092324%
Employer's proportionate share at MD 0.00080764%

Employer's proportionate share of system NPL/(A) at prior MD \$ 53,007
Employer's proportionate share of system NPL/(A) at MD **\$ 121,246**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 195,771
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 58,955

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,726
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,098
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,213

Employer's Total Pension Expense/(Income) **\$ 25,037**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 4,011 | \$ 0 |
| Changes of assumptions | \$ 25,859 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 23,953 | \$ 0 |
| Changes in proportionate share | \$ 12,054 | \$ 6,223 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 4,992 | \$ 1,964 |
| Total (prior to post-MD contributions) | \$ 70,869 | \$ 8,187 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 62,682 |

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 | \$ 12,997 |
| 2 nd Fiscal Year | 12,997 |
| 3 rd Fiscal Year | 21,194 |
| 4 th Fiscal Year | 13,920 |
| 5 th Fiscal Year | 1,573 |
| Thereafter | 0 |
| Total | \$ 62,682 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,662

Employer's Total Pension Expense/(Income) **\$ 3,662**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 11,784 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 11,784 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 11,784 |

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 | \$ 3,662 |
| 2 nd Fiscal Year | 3,662 |
| 3 rd Fiscal Year | 2,957 |
| 4 th Fiscal Year | 1,256 |
| 5 th Fiscal Year | 247 |
| Thereafter | 0 |
| Total | \$ 11,784 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02877674%
Employer's proportionate share at MD 0.02727375%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,652,205
Employer's proportionate share of system NPL/(A) at MD \$ 4,094,423

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,611,128
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,990,898

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 733,668
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,517)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,118

Employer's Total Pension Expense/(Income) \$ 732,269

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 135,461 | \$ 0 |
| Changes of assumptions | \$ 873,242 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 808,886 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 90,093 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 73,762 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,891,351 | \$ 90,093 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,801,258 |

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 | \$ 325,710 |
| 2 nd Fiscal Year | 325,710 |
| 3 rd Fiscal Year | 621,301 |
| 4 th Fiscal Year | 464,816 |
| 5 th Fiscal Year | 63,722 |
| Thereafter | 0 |
| Total | \$ 1,801,258 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 49

Employer's Total Pension Expense/(Income) \$ 49

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 165 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 165 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 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 | \$ 49 |
| 2 nd Fiscal Year | 49 |
| 3 rd Fiscal Year | 49 |
| 4 th Fiscal Year | 18 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 165 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9

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

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 32 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 32 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 32 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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 | 5 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 32 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,388

Employer's Total Pension Expense/(Income) **\$ 2,388**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 9,252 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 9,252 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 9,252 |

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 | \$ 2,388 |
| 2 nd Fiscal Year | 2,388 |
| 3 rd Fiscal Year | 2,388 |
| 4 th Fiscal Year | 1,711 |
| 5 th Fiscal Year | 377 |
| Thereafter | 0 |
| Total | \$ 9,252 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00805633%
Employer's proportionate share at MD 0.02300985%

Employer's proportionate share of system NPL/(A) at prior MD \$ 462,551
Employer's proportionate share of system NPL/(A) at MD \$ 3,454,313

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,577,563
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,679,647

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 618,969
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 180,843
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (39,471)

Employer's Total Pension Expense/(Income) \$ 760,341

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 114,284 | \$ 0 |
| Changes of assumptions | \$ 736,722 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 682,427 | \$ 0 |
| Changes in proportionate share | \$ 805,014 | \$ 21,655 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 5,036 | \$ 171,360 |
| Total (prior to post-MD contributions) | \$ 2,343,483 | \$ 193,015 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,150,468 |

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 | \$ 417,342 |
| 2 nd Fiscal Year | 417,342 |
| 3 rd Fiscal Year | 670,060 |
| 4 th Fiscal Year | 545,477 |
| 5 th Fiscal Year | 100,248 |
| Thereafter | 0 |
| Total | \$ 2,150,468 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05912612%
Employer's proportionate share at MD 0.05775408%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,394,703
Employer's proportionate share of system NPL/(A) at MD \$ 8,670,228

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,999,528
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,215,866

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,553,594
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,849)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 30,816

Employer's Total Pension Expense/(Income) \$ 1,566,561

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 286,849 | \$ 0 |
| Changes of assumptions | \$ 1,849,151 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,712,873 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 76,149 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 121,094 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 3,969,967 | \$ 76,149 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,893,818 |

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 | \$ 705,643 |
| 2 nd Fiscal Year | 705,643 |
| 3 rd Fiscal Year | 1,335,302 |
| 4 th Fiscal Year | 1,006,323 |
| 5 th Fiscal Year | 140,908 |
| Thereafter | 0 |
| Total | \$ 3,893,818 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,833

Employer's Total Pension Expense/(Income) \$ 1,833

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 7,005 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 7,005 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 7,005 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 1,833 |
| 2 nd Fiscal Year | 1,833 |
| 3 rd Fiscal Year | 1,748 |
| 4 th Fiscal Year | 1,275 |
| 5 th Fiscal Year | 316 |
| Thereafter | 0 |
| Total | \$ 7,005 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 142

Employer's Total Pension Expense/(Income) **\$ 142**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 554 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 554 | \$ 0 |
| 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 | \$ 142 |
| 2 nd Fiscal Year | 142 |
| 3 rd Fiscal Year | 142 |
| 4 th Fiscal Year | 106 |
| 5 th Fiscal Year | 22 |
| 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 February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 2.05491687%

Employer's proportionate share at MD 2.24099494%

Employer's proportionate share of system NPL/(A) at prior MD \$ 117,982,257

Employer's proportionate share of system NPL/(A) at MD \$ 336,425,374

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 543,214,805

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 163,585,590

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 60,283,110

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (269,169)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,760,295

Employer's Total Pension Expense/(Income) \$ 75,774,236

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 11,130,422 | \$ 0 |
| Changes of assumptions | \$ 71,751,448 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 66,463,539 | \$ 0 |
| Changes in proportionate share | \$ 10,017,386 | \$ 8,835,901 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 54,822,298 | \$ 1,939,271 |
| Total (prior to post-MD contributions) | \$ 214,185,093 | \$ 10,775,172 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 203,409,921 |

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 | \$ 42,368,584 |
| 2 nd Fiscal Year | 42,368,584 |
| 3 rd Fiscal Year | 66,724,932 |
| 4 th Fiscal Year | 45,975,830 |
| 5 th Fiscal Year | 5,971,990 |
| Thereafter | 0 |
| Total | \$ 203,409,921 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 254

Employer's Total Pension Expense/(Income) \$ 254

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 861 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 861 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 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 | \$ 254 |
| 2 nd Fiscal Year | 254 |
| 3 rd Fiscal Year | 254 |
| 4 th Fiscal Year | 99 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 861 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,454

Employer's Total Pension Expense/(Income) **\$ 3,454**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 13,300 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 13,300 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 13,300 |

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 | \$ 3,454 |
| 2 nd Fiscal Year | 3,454 |
| 3 rd Fiscal Year | 3,454 |
| 4 th Fiscal Year | 2,418 |
| 5 th Fiscal Year | 520 |
| Thereafter | 0 |
| Total | \$ 13,300 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00835925%
Employer's proportionate share at MD 0.00828048%

Employer's proportionate share of system NPL/(A) at prior MD \$ 479,943
Employer's proportionate share of system NPL/(A) at MD \$ 1,243,092

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,007,180
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 604,449

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 222,746
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,544)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,045

Employer's Total Pension Expense/(Income) \$ 222,247

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 41,127 | \$ 0 |
| Changes of assumptions | \$ 265,122 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 245,583 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 29,937 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 30,304 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 582,136 | \$ 29,937 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 552,199 |

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 | \$ 98,813 |
| 2 nd Fiscal Year | 98,813 |
| 3 rd Fiscal Year | 188,669 |
| 4 th Fiscal Year | 144,773 |
| 5 th Fiscal Year | 21,130 |
| Thereafter | 0 |
| Total | \$ 552,199 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01550183%
Employer's proportionate share at MD 0.01402521%

Employer's proportionate share of system NPL/(A) at prior MD \$ 890,032
Employer's proportionate share of system NPL/(A) at MD \$ 2,105,510

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,399,696
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,023,796

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 377,280
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (19,844)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 31,650

Employer's Total Pension Expense/(Income) \$ 389,086

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 69,659 | \$ 0 |
| Changes of assumptions | \$ 449,055 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 415,960 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 84,109 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 122,877 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,057,551 | \$ 84,109 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 973,442 |

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 | \$ 180,018 |
| 2 nd Fiscal Year | 180,018 |
| 3 rd Fiscal Year | 331,252 |
| 4 th Fiscal Year | 247,344 |
| 5 th Fiscal Year | 34,810 |
| Thereafter | 0 |
| Total | \$ 973,442 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 548

Employer's Total Pension Expense/(Income) \$ 548

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,011 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 2,011 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,011 |

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 | \$ 548 |
| 2 nd Fiscal Year | 548 |
| 3 rd Fiscal Year | 548 |
| 4 th Fiscal Year | 319 |
| 5 th Fiscal Year | 48 |
| Thereafter | 0 |
| Total | \$ 2,011 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.17424297%
Employer's proportionate share at MD 0.19706656%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,004,093
Employer's proportionate share of system NPL/(A) at MD \$ 29,584,266

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 47,768,726
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 14,385,240

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,301,121
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 349,335
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (185,701)

Employer's Total Pension Expense/(Income) \$ 5,464,755

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 978,777 | \$ 0 |
| Changes of assumptions | \$ 6,309,613 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 5,844,610 | \$ 0 |
| Changes in proportionate share | \$ 1,444,910 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 61,085 | \$ 865,165 |
| Total (prior to post-MD contributions) | \$ 14,638,995 | \$ 865,165 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 13,773,830 |

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 | \$ 2,527,159 |
| 2 nd Fiscal Year | 2,527,159 |
| 3 rd Fiscal Year | 4,672,607 |
| 4 th Fiscal Year | 3,536,881 |
| 5 th Fiscal Year | 510,023 |
| Thereafter | 0 |
| Total | \$ 13,773,830 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.42029608%
Employer's proportionate share at MD 0.40701617%

Employer's proportionate share of system NPL/(A) at prior MD \$ 24,131,137
Employer's proportionate share of system NPL/(A) at MD \$ 61,102,578

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 98,660,289
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 29,710,902

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,948,798
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (163,977)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (32,273)

Employer's Total Pension Expense/(Income) \$ 10,752,548

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,021,540 | \$ 0 |
| Changes of assumptions | \$ 13,031,712 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 12,071,306 | \$ 0 |
| Changes in proportionate share | \$ 7,760 | \$ 714,915 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 109,878 | \$ 273,476 |
| Total (prior to post-MD contributions) | \$ 27,242,196 | \$ 988,391 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 26,253,805 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 4,685,314 |
| 2 nd Fiscal Year | 4,685,314 |
| 3 rd Fiscal Year | 9,118,972 |
| 4 th Fiscal Year | 6,838,481 |
| 5 th Fiscal Year | 925,723 |
| Thereafter | 0 |
| Total | \$ 26,253,805 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08893990%
Employer's proportionate share at MD 0.07427670%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,106,450
Employer's proportionate share of system NPL/(A) at MD \$ 11,150,657

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,004,594
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,421,966

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,998,055
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (187,600)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,925)

Employer's Total Pension Expense/(Income) \$ 1,793,530

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 368,912 | \$ 0 |
| Changes of assumptions | \$ 2,378,167 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,202,902 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 803,059 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 14,033 | \$ 67,352 |
| Total (prior to post-MD contributions) | \$ 4,964,014 | \$ 870,411 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,093,603 |

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 | \$ 686,315 |
| 2 nd Fiscal Year | 686,315 |
| 3 rd Fiscal Year | 1,499,149 |
| 4 th Fiscal Year | 1,096,659 |
| 5 th Fiscal Year | 125,165 |
| Thereafter | 0 |
| Total | \$ 4,093,603 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00617273%
Employer's proportionate share at MD 0.02154002%

Employer's proportionate share of system NPL/(A) at prior MD \$ 354,405
Employer's proportionate share of system NPL/(A) at MD \$ 3,233,657

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,221,278
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,572,354

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 579,430
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 191,234
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (48,495)

Employer's Total Pension Expense/(Income) \$ 722,169

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 106,984 | \$ 0 |
| Changes of assumptions | \$ 689,661 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 638,835 | \$ 0 |
| Changes in proportionate share | \$ 827,288 | \$ 3,938 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 198,384 |
| Total (prior to post-MD contributions) | \$ 2,262,768 | \$ 202,322 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,060,446 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 401,080 |
| 2 nd Fiscal Year | 401,080 |
| 3 rd Fiscal Year | 637,249 |
| 4 th Fiscal Year | 522,928 |
| 5 th Fiscal Year | 98,110 |
| Thereafter | 0 |
| Total | \$ 2,060,446 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 384

Employer's Total Pension Expense/(Income) \$ 384

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,379 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,379 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,379 |

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 | \$ 384 |
| 2 nd Fiscal Year | 384 |
| 3 rd Fiscal Year | 384 |
| 4 th Fiscal Year | 202 |
| 5 th Fiscal Year | 25 |
| Thereafter | 0 |
| Total | \$ 1,379 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 105

Employer's Total Pension Expense/(Income) **\$ 105**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 358 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 358 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 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 | \$ 105 |
| 2 nd Fiscal Year | 105 |
| 3 rd Fiscal Year | 105 |
| 4 th Fiscal Year | 43 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 358 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 146

Employer's Total Pension Expense/(Income) **\$ 146**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 496 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 496 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 496 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 146 |
| 2 nd Fiscal Year | 146 |
| 3 rd Fiscal Year | 146 |
| 4 th Fiscal Year | 58 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 496 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 252

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

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 857 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 857 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 857 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in 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 | 101 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 857 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01326839%
Employer's proportionate share at MD 0.01194735%

Employer's proportionate share of system NPL/(A) at prior MD \$ 761,799
Employer's proportionate share of system NPL/(A) at MD \$ 1,793,575

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,896,025
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 872,119

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 321,386
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,720)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,192

Employer's Total Pension Expense/(Income) \$ 312,858

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 59,339 | \$ 0 |
| Changes of assumptions | \$ 382,526 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 354,335 | \$ 0 |
| Changes in proportionate share | \$ 16,383 | \$ 71,117 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 19,834 | \$ 7,050 |
| Total (prior to post-MD contributions) | \$ 832,417 | \$ 78,167 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 754,250 |

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 | \$ 134,763 |
| 2 nd Fiscal Year | 134,763 |
| 3 rd Fiscal Year | 264,744 |
| 4 th Fiscal Year | 195,024 |
| 5 th Fiscal Year | 24,958 |
| Thereafter | 0 |
| Total | \$ 754,250 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.01767453% |
| Employer's proportionate share at MD | 0.01420838% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 1,014,776 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 2,133,008 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 3,444,096 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 1,037,167 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 382,208 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ (51,454) |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ 7,947 |
| Employer's Total Pension Expense/(Income) | \$ 338,701 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 70,569 | \$ 0 |
| Changes of assumptions | \$ 454,919 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 421,393 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 214,001 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 44,364 | \$ 8,440 |
| Total (prior to post-MD contributions) | \$ 991,245 | \$ 222,441 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 768,804 |

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 | \$ 126,902 |
| 2 nd Fiscal Year | 126,902 |
| 3 rd Fiscal Year | 282,151 |
| 4 th Fiscal Year | 208,535 |
| 5 th Fiscal Year | 24,315 |
| Thereafter | 0 |
| Total | \$ 768,804 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,098

Employer's Total Pension Expense/(Income) **\$ 2,098**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 7,814 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 7,814 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 7,814 |

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 | \$ 2,098 |
| 2 nd Fiscal Year | 2,098 |
| 3 rd Fiscal Year | 2,098 |
| 4 th Fiscal Year | 1,293 |
| 5 th Fiscal Year | 227 |
| Thereafter | 0 |
| Total | \$ 7,814 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.10403500%
Employer's proportionate share at MD 0.08970043%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,973,129
Employer's proportionate share of system NPL/(A) at MD \$ 13,466,117

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,743,289
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,547,850

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,412,955
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (238,838)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (34,667)

Employer's Total Pension Expense/(Income) \$ 2,139,450

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 445,518 | \$ 0 |
| Changes of assumptions | \$ 2,871,999 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,660,340 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 973,566 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 138,132 |
| Total (prior to post-MD contributions) | \$ 5,977,857 | \$ 1,111,698 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,866,159 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 802,321 |
| 2 nd Fiscal Year | 802,321 |
| 3 rd Fiscal Year | 1,783,293 |
| 4 th Fiscal Year | 1,322,427 |
| 5 th Fiscal Year | 155,797 |
| Thereafter | 0 |
| Total | \$ 4,866,159 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01963666%
Employer's proportionate share at MD 0.01688948%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,127,431
Employer's proportionate share of system NPL/(A) at MD \$ 2,535,503

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,093,992
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,232,879

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 454,330
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (31,705)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,425

Employer's Total Pension Expense/(Income) \$ 425,050

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 83,886 | \$ 0 |
| Changes of assumptions | \$ 540,762 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 500,909 | \$ 0 |
| Changes in proportionate share | \$ 9,140 | \$ 147,892 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 20,851 | \$ 14,006 |
| Total (prior to post-MD contributions) | \$ 1,155,548 | \$ 161,898 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 993,650 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 173,285 |
| 2 nd Fiscal Year | 173,285 |
| 3 rd Fiscal Year | 356,250 |
| 4 th Fiscal Year | 259,713 |
| 5 th Fiscal Year | 31,117 |
| Thereafter | 0 |
| Total | \$ 993,650 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 771

Employer's Total Pension Expense/(Income) \$ 771

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,915 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 2,915 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,915 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 771 |
| 2 nd Fiscal Year | 771 |
| 3 rd Fiscal Year | 771 |
| 4 th Fiscal Year | 502 |
| 5 th Fiscal Year | 100 |
| Thereafter | 0 |
| Total | \$ 2,915 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01408358%
Employer's proportionate share at MD 0.01266604%

Employer's proportionate share of system NPL/(A) at prior MD \$ 808,603
Employer's proportionate share of system NPL/(A) at MD **\$ 1,901,467**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,070,235
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 924,581

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 340,718
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,797)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,498)

Employer's Total Pension Expense/(Income) **\$ 321,423**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 62,909 | \$ 0 |
| Changes of assumptions | \$ 405,537 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 375,650 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 76,484 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,334 | \$ 6,971 |
| Total (prior to post-MD contributions) | \$ 846,430 | \$ 83,455 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 762,975 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 132,616 |
| 2 nd Fiscal Year | 132,616 |
| 3 rd Fiscal Year | 271,684 |
| 4 th Fiscal Year | 201,045 |
| 5 th Fiscal Year | 25,015 |
| Thereafter | 0 |
| Total | \$ 762,975 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 938

Employer's Total Pension Expense/(Income) \$ 938

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,400 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 3,400 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,400 |

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 | \$ 938 |
| 2 nd Fiscal Year | 938 |
| 3 rd Fiscal Year | 937 |
| 4 th Fiscal Year | 516 |
| 5 th Fiscal Year | 71 |
| Thereafter | 0 |
| Total | \$ 3,400 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 340

Employer's Total Pension Expense/(Income) **\$ 340**

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

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 340 |
| 2 nd Fiscal Year | 340 |
| 3 rd Fiscal Year | 340 |
| 4 th Fiscal Year | 255 |
| 5 th Fiscal Year | 59 |
| Thereafter | 0 |
| Total | \$ 1,334 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08470879%
Employer's proportionate share at MD 0.07255952%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,863,522
Employer's proportionate share of system NPL/(A) at MD \$ 10,892,869

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,588,351
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,296,617

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,951,862
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (219,324)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,736

Employer's Total Pension Expense/(Income) \$ 1,750,274

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 360,384 | \$ 0 |
| Changes of assumptions | \$ 2,323,187 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,151,974 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 882,598 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 164,489 | \$ 58,689 |
| Total (prior to post-MD contributions) | \$ 5,000,034 | \$ 941,287 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,058,747 |

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 | \$ 668,657 |
| 2 nd Fiscal Year | 668,657 |
| 3 rd Fiscal Year | 1,467,603 |
| 4 th Fiscal Year | 1,112,869 |
| 5 th Fiscal Year | 140,960 |
| Thereafter | 0 |
| Total | \$ 4,058,747 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.13063936%

Employer's proportionate share at MD 0.12406504%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,500,608

Employer's proportionate share of system NPL/(A) at MD \$ 18,625,043

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 30,073,235

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,056,358

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,337,369

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (99,978)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (37,357)

Employer's Total Pension Expense/(Income) \$ 3,200,034

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 616,198 | \$ 0 |
| Changes of assumptions | \$ 3,972,274 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 3,679,527 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 414,000 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,142 | \$ 124,814 |
| Total (prior to post-MD contributions) | \$ 8,270,141 | \$ 538,814 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 7,731,327 |

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 | \$ 1,350,644 |
| 2 nd Fiscal Year | 1,350,644 |
| 3 rd Fiscal Year | 2,709,192 |
| 4 th Fiscal Year | 2,045,972 |
| 5 th Fiscal Year | 274,876 |
| Thereafter | 0 |
| Total | \$ 7,731,327 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.13043388%
Employer's proportionate share at MD 0.13028804%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,488,811
Employer's proportionate share of system NPL/(A) at MD \$ 19,559,260

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 31,581,683
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,510,618

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,504,768
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (772,029)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (89,068)

Employer's Total Pension Expense/(Income) \$ 2,643,671

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 647,106 | \$ 0 |
| Changes of assumptions | \$ 4,171,520 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 3,864,089 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 2,626,541 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 471,853 | \$ 740,176 |
| Total (prior to post-MD contributions) | \$ 9,154,568 | \$ 3,366,717 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 5,787,851 |

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 | \$ 701,518 |
| 2 nd Fiscal Year | 701,518 |
| 3 rd Fiscal Year | 2,182,535 |
| 4 th Fiscal Year | 1,914,469 |
| 5 th Fiscal Year | 287,812 |
| Thereafter | 0 |
| Total | \$ 5,787,851 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 610

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

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,465 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 2,465 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,465 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 610 |
| 2 nd Fiscal Year | 610 |
| 3 rd Fiscal Year | 610 |
| 4 th Fiscal Year | 503 |
| 5 th Fiscal Year | 132 |
| Thereafter | 0 |
| Total | \$ 2,465 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.12251037%
Employer's proportionate share at MD 0.12022239%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,033,886
Employer's proportionate share of system NPL/(A) at MD \$ 18,048,172

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 29,141,780
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,775,857

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,234,001
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (77,790)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,466)

Employer's Total Pension Expense/(Income) \$ 3,146,745

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 597,112 | \$ 0 |
| Changes of assumptions | \$ 3,849,241 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 3,565,562 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 290,266 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 56,916 | \$ 121,825 |
| Total (prior to post-MD contributions) | \$ 8,068,831 | \$ 412,091 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 7,656,740 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 1,354,636 |
| 2 nd Fiscal Year | 1,354,636 |
| 3 rd Fiscal Year | 2,665,606 |
| 4 th Fiscal Year | 2,008,807 |
| 5 th Fiscal Year | 273,056 |
| Thereafter | 0 |
| Total | \$ 7,656,740 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07973247%
Employer's proportionate share at MD 0.09412228%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,577,809
Employer's proportionate share of system NPL/(A) at MD \$ 14,129,940

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,815,141
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,870,631

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,531,904
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 45,096
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 35,046

Employer's Total Pension Expense/(Income) \$ 2,612,046

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 467,480 | \$ 0 |
| Changes of assumptions | \$ 3,013,577 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,791,483 | \$ 0 |
| Changes in proportionate share | \$ 774,665 | \$ 459,202 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 437,897 | \$ 458,601 |
| Total (prior to post-MD contributions) | \$ 7,485,102 | \$ 917,803 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 6,567,299 |

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 | \$ 1,209,001 |
| 2 nd Fiscal Year | 1,209,001 |
| 3 rd Fiscal Year | 2,216,251 |
| 4 th Fiscal Year | 1,683,840 |
| 5 th Fiscal Year | 249,206 |
| Thereafter | 0 |
| Total | \$ 6,567,299 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.25798200%
Employer's proportionate share at MD 0.23325901%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,811,937
Employer's proportionate share of system NPL/(A) at MD \$ 35,017,593

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 56,541,738
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 17,027,175

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,274,703
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (253,986)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (75,668)

Employer's Total Pension Expense/(Income) \$ 5,945,049

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,158,535 | \$ 0 |
| Changes of assumptions | \$ 7,468,411 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 6,918,007 | \$ 0 |
| Changes in proportionate share | \$ 188,820 | \$ 1,330,945 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 50,688 | \$ 340,514 |
| Total (prior to post-MD contributions) | \$ 15,784,461 | \$ 1,671,459 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 14,113,002 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 2,467,947 |
| 2 nd Fiscal Year | 2,467,947 |
| 3 rd Fiscal Year | 5,010,741 |
| 4 th Fiscal Year | 3,701,931 |
| 5 th Fiscal Year | 464,437 |
| Thereafter | 0 |
| Total | \$ 14,113,002 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.17626956% |
| Employer's proportionate share at MD | 0.14864769% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 10,120,449 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 22,315,470 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 36,032,043 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 10,850,814 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 3,998,646 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ (301,507) |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ (154,590) |
| Employer's Total Pension Expense/(Income) | \$ 3,542,549 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 738,293 | \$ 0 |
| Changes of assumptions | \$ 4,759,353 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 4,408,601 | \$ 0 |
| Changes in proportionate share | \$ 150,649 | \$ 1,487,004 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 104,544 | \$ 735,518 |
| Total (prior to post-MD contributions) | \$ 10,161,440 | \$ 2,222,522 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 7,938,918 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 1,326,715 |
| 2 nd Fiscal Year | 1,326,715 |
| 3 rd Fiscal Year | 2,936,035 |
| 4 th Fiscal Year | 2,118,851 |
| 5 th Fiscal Year | 230,602 |
| Thereafter | 0 |
| Total | \$ 7,938,918 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.51314371%
Employer's proportionate share at MD 0.51654612%

Employer's proportionate share of system NPL/(A) at prior MD \$ 29,461,948
Employer's proportionate share of system NPL/(A) at MD \$ 77,545,566

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 125,210,234
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 37,706,244

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,895,170
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,524
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (38,824)

Employer's Total Pension Expense/(Income) \$ 13,864,870

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,565,546 | \$ 0 |
| Changes of assumptions | \$ 16,538,606 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 15,319,750 | \$ 0 |
| Changes in proportionate share | \$ 183,166 | \$ 115,850 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 155,057 | \$ 402,478 |
| Total (prior to post-MD contributions) | \$ 34,762,125 | \$ 518,328 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 34,243,797 |

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 | \$ 6,164,916 |
| 2 nd Fiscal Year | 6,164,916 |
| 3 rd Fiscal Year | 11,789,288 |
| 4 th Fiscal Year | 8,887,841 |
| 5 th Fiscal Year | 1,236,837 |
| Thereafter | 0 |
| Total | \$ 34,243,797 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.29125648%
Employer's proportionate share at MD 0.30770937%

Employer's proportionate share of system NPL/(A) at prior MD \$ 16,722,378
Employer's proportionate share of system NPL/(A) at MD \$ 46,194,321

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 74,588,426
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 22,461,817

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,277,430
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 183,884
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (215,456)

Employer's Total Pension Expense/(Income) \$ 8,245,858

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,528,310 | \$ 0 |
| Changes of assumptions | \$ 9,852,139 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 9,126,060 | \$ 0 |
| Changes in proportionate share | \$ 885,729 | \$ 75,142 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 40,955 | \$ 958,382 |
| Total (prior to post-MD contributions) | \$ 21,433,193 | \$ 1,033,524 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 20,399,669 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 3,658,952 |
| 2 nd Fiscal Year | 3,658,952 |
| 3 rd Fiscal Year | 7,017,334 |
| 4 th Fiscal Year | 5,317,439 |
| 5 th Fiscal Year | 746,992 |
| Thereafter | 0 |
| Total | \$ 20,399,669 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.19373766% |
| Employer's proportionate share at MD | 0.19341615% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 11,123,373 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 29,036,255 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 46,883,870 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 14,118,771 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 5,202,924 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ 19,720 |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ (27,512) |
| Employer's Total Pension Expense/(Income) | \$ 5,195,132 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 960,646 | \$ 0 |
| Changes of assumptions | \$ 6,192,735 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 5,736,346 | \$ 0 |
| Changes in proportionate share | \$ 80,734 | \$ 17,309 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 60,340 | \$ 197,253 |
| Total (prior to post-MD contributions) | \$ 13,030,801 | \$ 214,562 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 12,816,239 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 2,311,952 |
| 2 nd Fiscal Year | 2,311,952 |
| 3 rd Fiscal Year | 4,417,597 |
| 4 th Fiscal Year | 3,317,428 |
| 5 th Fiscal Year | 457,310 |
| Thereafter | 0 |
| Total | \$ 12,816,239 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.03393873%

Employer's proportionate share at MD 0.02802407%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,948,579

Employer's proportionate share of system NPL/(A) at MD \$ 4,207,064

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,793,005

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,045,669

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 753,852

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (76,328)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 27,885

Employer's Total Pension Expense/(Income) \$ 705,409

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 139,188 | \$ 0 |
| Changes of assumptions | \$ 897,266 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 831,139 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 326,161 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 114,826 | \$ 16,192 |
| Total (prior to post-MD contributions) | \$ 1,982,419 | \$ 342,353 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,640,066 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 287,665 |
| 2 nd Fiscal Year | 287,665 |
| 3 rd Fiscal Year | 588,085 |
| 4 th Fiscal Year | 425,949 |
| 5 th Fiscal Year | 50,702 |
| Thereafter | 0 |
| Total | \$ 1,640,066 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.20087861%
Employer's proportionate share at MD 0.18179495%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,533,368
Employer's proportionate share of system NPL/(A) at MD \$ 27,291,643

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 44,066,904
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,270,460

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,890,312
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (275,596)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 93,756

Employer's Total Pension Expense/(Income) \$ 4,708,472

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 902,927 | \$ 0 |
| Changes of assumptions | \$ 5,820,652 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 5,391,684 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 1,152,057 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 410,964 | \$ 26,545 |
| Total (prior to post-MD contributions) | \$ 12,526,227 | \$ 1,178,602 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 11,347,625 |

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 | \$ 1,998,525 |
| 2 nd Fiscal Year | 1,998,525 |
| 3 rd Fiscal Year | 3,980,318 |
| 4 th Fiscal Year | 2,977,266 |
| 5 th Fiscal Year | 392,991 |
| Thereafter | 0 |
| Total | \$ 11,347,625 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00067573%
Employer's proportionate share at MD 0.00060679%

Employer's proportionate share of system NPL/(A) at prior MD \$ 38,797
Employer's proportionate share of system NPL/(A) at MD \$ 91,093

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 147,085
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 44,294

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,323
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (966)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 484

Employer's Total Pension Expense/(Income) \$ 15,841

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,014 | \$ 0 |
| Changes of assumptions | \$ 19,428 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 17,996 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 4,062 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,920 | \$ 634 |
| Total (prior to post-MD contributions) | \$ 43,358 | \$ 4,696 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 38,662 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 6,796 |
| 2 nd Fiscal Year | 6,796 |
| 3 rd Fiscal Year | 13,529 |
| 4 th Fiscal Year | 10,190 |
| 5 th Fiscal Year | 1,352 |
| Thereafter | 0 |
| Total | \$ 38,662 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 716

Employer's Total Pension Expense/(Income) **\$ 716**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,597 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 2,597 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,597 |

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 | \$ 716 |
| 2 nd Fiscal Year | 716 |
| 3 rd Fiscal Year | 716 |
| 4 th Fiscal Year | 395 |
| 5 th Fiscal Year | 54 |
| Thereafter | 0 |
| Total | \$ 2,597 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09110329%
Employer's proportionate share at MD 0.08519485%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,230,660
Employer's proportionate share of system NPL/(A) at MD \$ 12,789,725

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,651,142
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,218,956

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,291,755
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (330,262)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (19,014)

Employer's Total Pension Expense/(Income) \$ 1,942,479

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 423,140 | \$ 0 |
| Changes of assumptions | \$ 2,727,741 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,526,713 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 1,189,466 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 141,155 | \$ 148,590 |
| Total (prior to post-MD contributions) | \$ 5,818,749 | \$ 1,338,056 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,480,693 |

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 | \$ 672,512 |
| 2 nd Fiscal Year | 672,512 |
| 3 rd Fiscal Year | 1,626,944 |
| 4 th Fiscal Year | 1,321,479 |
| 5 th Fiscal Year | 187,248 |
| Thereafter | 0 |
| Total | \$ 4,480,693 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01094560%
Employer's proportionate share at MD 0.00951441%

Employer's proportionate share of system NPL/(A) at prior MD \$ 628,437
Employer's proportionate share of system NPL/(A) at MD \$ 1,428,334

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,306,283
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 694,522

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 255,939
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,371)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,713

Employer's Total Pension Expense/(Income) \$ 239,281

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 47,256 | \$ 0 |
| Changes of assumptions | \$ 304,629 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 282,179 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 88,785 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 25,268 | \$ 5,349 |
| Total (prior to post-MD contributions) | \$ 659,332 | \$ 94,134 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 565,198 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 97,453 |
| 2 nd Fiscal Year | 97,453 |
| 3 rd Fiscal Year | 202,315 |
| 4 th Fiscal Year | 149,639 |
| 5 th Fiscal Year | 18,337 |
| Thereafter | 0 |
| Total | \$ 565,198 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04391524%
Employer's proportionate share at MD 0.07688166%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,521,377
Employer's proportionate share of system NPL/(A) at MD \$ 11,541,722

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,636,033
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,612,120

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,068,129
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 435,344
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (34,442)

Employer's Total Pension Expense/(Income) \$ 2,469,031

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 381,851 | \$ 0 |
| Changes of assumptions | \$ 2,461,572 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,280,160 | \$ 0 |
| Changes in proportionate share | \$ 1,851,623 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 263,095 | \$ 522,841 |
| Total (prior to post-MD contributions) | \$ 7,238,301 | \$ 522,841 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 6,715,460 |

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 | \$ 1,322,985 |
| 2 nd Fiscal Year | 1,322,985 |
| 3 rd Fiscal Year | 2,147,052 |
| 4 th Fiscal Year | 1,649,553 |
| 5 th Fiscal Year | 272,885 |
| Thereafter | 0 |
| Total | \$ 6,715,460 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.50313677% |
| Employer's proportionate share at MD | 0.40881723% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 28,887,403 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 61,372,959 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 99,096,865 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 29,842,373 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 10,997,247 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ (1,278,689) |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ 81,646 |
| Employer's Total Pension Expense/(Income) | \$ 9,800,204 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,030,486 | \$ 0 |
| Changes of assumptions | \$ 13,089,377 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 12,124,722 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 5,410,300 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 627,063 | \$ 224,379 |
| Total (prior to post-MD contributions) | \$ 27,871,648 | \$ 5,634,679 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 22,236,969 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 3,706,122 |
| 2 nd Fiscal Year | 3,706,122 |
| 3 rd Fiscal Year | 8,174,543 |
| 4 th Fiscal Year | 5,974,881 |
| 5 th Fiscal Year | 675,301 |
| Thereafter | 0 |
| Total | \$ 22,236,969 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.22853670%
Employer's proportionate share at MD 0.18029237%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,121,346
Employer's proportionate share of system NPL/(A) at MD \$ 27,066,071

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 43,702,680
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,160,777

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,849,893
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (671,016)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,415

Employer's Total Pension Expense/(Income) \$ 4,194,292

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 895,464 | \$ 0 |
| Changes of assumptions | \$ 5,772,543 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 5,347,120 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 2,825,053 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 601,052 | \$ 453,861 |
| Total (prior to post-MD contributions) | \$ 12,616,179 | \$ 3,278,914 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 9,337,265 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 1,506,742 |
| 2 nd Fiscal Year | 1,506,742 |
| 3 rd Fiscal Year | 3,468,934 |
| 4 th Fiscal Year | 2,563,181 |
| 5 th Fiscal Year | 291,664 |
| Thereafter | 0 |
| Total | \$ 9,337,265 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.83124474%
Employer's proportionate share at MD 0.77142527%

Employer's proportionate share of system NPL/(A) at prior MD \$ 47,725,595
Employer's proportionate share of system NPL/(A) at MD \$ 115,808,845

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 186,992,670
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 56,311,621

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,751,459
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (571,894)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 248,073

Employer's Total Pension Expense/(Income) \$ 20,427,638

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,831,463 | \$ 0 |
| Changes of assumptions | \$ 24,699,244 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 22,878,969 | \$ 0 |
| Changes in proportionate share | \$ 601,880 | \$ 3,220,341 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,239,495 | \$ 356,295 |
| Total (prior to post-MD contributions) | \$ 53,251,051 | \$ 3,576,636 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 49,674,415 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 8,928,297 |
| 2 nd Fiscal Year | 8,928,297 |
| 3 rd Fiscal Year | 17,298,155 |
| 4 th Fiscal Year | 12,825,751 |
| 5 th Fiscal Year | 1,693,913 |
| Thereafter | 0 |
| Total | \$ 49,674,415 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03061293%
Employer's proportionate share at MD 0.03427705%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,757,630
Employer's proportionate share of system NPL/(A) at MD \$ 5,145,781

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,308,721
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,502,117

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 922,058
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,857
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (39,584)

Employer's Total Pension Expense/(Income) \$ 886,331

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 170,245 | \$ 0 |
| Changes of assumptions | \$ 1,097,471 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,016,590 | \$ 0 |
| Changes in proportionate share | \$ 197,256 | \$ 142,854 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,484 | \$ 159,136 |
| Total (prior to post-MD contributions) | \$ 2,485,046 | \$ 301,990 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,183,056 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 375,376 |
| 2 nd Fiscal Year | 375,376 |
| 3 rd Fiscal Year | 753,826 |
| 4 th Fiscal Year | 591,440 |
| 5 th Fiscal Year | 87,039 |
| Thereafter | 0 |
| Total | \$ 2,183,056 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00885203%
Employer's proportionate share at MD 0.00904373%

Employer's proportionate share of system NPL/(A) at prior MD \$ 508,236
Employer's proportionate share of system NPL/(A) at MD **\$ 1,357,674**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,192,191
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 660,164

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 243,278
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,194
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,875

Employer's Total Pension Expense/(Income) **\$ 257,347**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 44,918 | \$ 0 |
| Changes of assumptions | \$ 289,559 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 268,219 | \$ 0 |
| Changes in proportionate share | \$ 26,621 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 20,604 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 649,921 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 649,921 |

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 | \$ 122,535 |
| 2 nd Fiscal Year | 122,535 |
| 3 rd Fiscal Year | 219,378 |
| 4 th Fiscal Year | 162,487 |
| 5 th Fiscal Year | 22,986 |
| Thereafter | 0 |
| Total | \$ 649,921 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01956778%
Employer's proportionate share at MD 0.01891474%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,123,477
Employer's proportionate share of system NPL/(A) at MD \$ 2,839,542

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,584,913
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,380,717

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 508,809
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,888)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,923)

Employer's Total Pension Expense/(Income) \$ 482,998

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 93,944 | \$ 0 |
| Changes of assumptions | \$ 605,606 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 560,974 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 81,779 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 16,813 | \$ 24,655 |
| Total (prior to post-MD contributions) | \$ 1,277,337 | \$ 106,434 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,170,903 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 201,044 |
| 2 nd Fiscal Year | 201,044 |
| 3 rd Fiscal Year | 408,857 |
| 4 th Fiscal Year | 315,590 |
| 5 th Fiscal Year | 44,370 |
| Thereafter | 0 |
| Total | \$ 1,170,903 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02056990%
Employer's proportionate share at MD 0.01960472%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,181,013
Employer's proportionate share of system NPL/(A) at MD \$ 2,943,124

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,752,163
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,431,083

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 527,370
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,888)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 27,918

Employer's Total Pension Expense/(Income) \$ 546,400

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 97,371 | \$ 0 |
| Changes of assumptions | \$ 627,698 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 581,438 | \$ 0 |
| Changes in proportionate share | \$ 10,867 | \$ 51,959 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 104,132 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,421,506 | \$ 51,959 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,369,547 |

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 | \$ 254,160 |
| 2 nd Fiscal Year | 254,160 |
| 3 rd Fiscal Year | 465,785 |
| 4 th Fiscal Year | 346,852 |
| 5 th Fiscal Year | 48,590 |
| Thereafter | 0 |
| Total | \$ 1,369,547 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 637

Employer's Total Pension Expense/(Income) **\$ 637**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,556 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 2,556 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,556 |

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 | \$ 637 |
| 2 nd Fiscal Year | 637 |
| 3 rd Fiscal Year | 637 |
| 4 th Fiscal Year | 514 |
| 5 th Fiscal Year | 131 |
| Thereafter | 0 |
| Total | \$ 2,556 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00912225%
Employer's proportionate share at MD 0.02043542%

Employer's proportionate share of system NPL/(A) at prior MD \$ 523,750
Employer's proportionate share of system NPL/(A) at MD \$ 3,067,831

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,953,524
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,491,721

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 549,716
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 142,886
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (45,088)

Employer's Total Pension Expense/(Income) \$ 647,514

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 101,497 | \$ 0 |
| Changes of assumptions | \$ 654,295 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 606,075 | \$ 0 |
| Changes in proportionate share | \$ 613,289 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 183,222 |
| Total (prior to post-MD contributions) | \$ 1,975,156 | \$ 183,222 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,791,934 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 342,891 |
| 2 nd Fiscal Year | 342,891 |
| 3 rd Fiscal Year | 566,655 |
| 4 th Fiscal Year | 457,865 |
| 5 th Fiscal Year | 81,632 |
| Thereafter | 0 |
| Total | \$ 1,791,934 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 960

Employer's Total Pension Expense/(Income) **\$ 960**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 3,686 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 3,686 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,686 |

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 | \$ 960 |
| 2 nd Fiscal Year | 960 |
| 3 rd Fiscal Year | 960 |
| 4 th Fiscal Year | 665 |
| 5 th Fiscal Year | 141 |
| Thereafter | 0 |
| Total | \$ 3,686 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.18035501%
Employer's proportionate share at MD 0.15427429%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,355,013
Employer's proportionate share of system NPL/(A) at MD \$ 23,160,153

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 37,395,925
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,261,538

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,150,002
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (328,164)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 148,829

Employer's Total Pension Expense/(Income) \$ 3,970,667

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 766,239 | \$ 0 |
| Changes of assumptions | \$ 4,939,504 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 4,575,475 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 1,409,630 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 630,481 | \$ 35,924 |
| Total (prior to post-MD contributions) | \$ 10,911,699 | \$ 1,445,554 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 9,466,145 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 1,670,960 |
| 2 nd Fiscal Year | 1,670,960 |
| 3 rd Fiscal Year | 3,344,965 |
| 4 th Fiscal Year | 2,466,767 |
| 5 th Fiscal Year | 312,494 |
| Thereafter | 0 |
| Total | \$ 9,466,145 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.37160834% |
| Employer's proportionate share at MD | 0.37804563% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 21,335,749 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 56,753,427 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 91,637,861 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 27,596,143 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 10,169,486 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ 138,491 |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ 58,429 |
| Employer's Total Pension Expense/(Income) | \$ 10,366,406 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,877,651 | \$ 0 |
| Changes of assumptions | \$ 12,104,142 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 11,212,096 | \$ 0 |
| Changes in proportionate share | \$ 543,406 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 216,210 | \$ 105,568 |
| Total (prior to post-MD contributions) | \$ 25,953,505 | \$ 105,568 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 25,847,937 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 4,731,025 |
| 2 nd Fiscal Year | 4,731,025 |
| 3 rd Fiscal Year | 8,831,842 |
| 4 th Fiscal Year | 6,624,857 |
| 5 th Fiscal Year | 929,189 |
| Thereafter | 0 |
| Total | \$ 25,847,937 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01734272%
Employer's proportionate share at MD 0.02403158%

Employer's proportionate share of system NPL/(A) at prior MD \$ 995,726
Employer's proportionate share of system NPL/(A) at MD \$ 3,607,698

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,825,230
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,754,230

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 646,453
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 41,114
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (22,971)

Employer's Total Pension Expense/(Income) \$ 664,596

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 119,358 | \$ 0 |
| Changes of assumptions | \$ 769,435 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 712,730 | \$ 0 |
| Changes in proportionate share | \$ 360,090 | \$ 144,933 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 38,463 | \$ 137,589 |
| Total (prior to post-MD contributions) | \$ 2,000,076 | \$ 282,522 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,717,554 |

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 | \$ 306,367 |
| 2 nd Fiscal Year | 306,367 |
| 3 rd Fiscal Year | 571,454 |
| 4 th Fiscal Year | 458,798 |
| 5 th Fiscal Year | 74,569 |
| Thereafter | 0 |
| Total | \$ 1,717,554 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.34487524%
Employer's proportionate share at MD 0.36115006%

Employer's proportionate share of system NPL/(A) at prior MD \$ 19,800,879
Employer's proportionate share of system NPL/(A) at MD \$ 54,217,010

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 87,542,393
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 26,362,820

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,714,992
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 137,332
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 48,508

Employer's Total Pension Expense/(Income) \$ 9,900,832

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,793,736 | \$ 0 |
| Changes of assumptions | \$ 11,563,185 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 10,711,006 | \$ 0 |
| Changes in proportionate share | \$ 876,144 | \$ 225,833 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 223,022 | \$ 144,692 |
| Total (prior to post-MD contributions) | \$ 25,167,093 | \$ 370,525 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 24,796,568 |

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 | \$ 4,517,307 |
| 2 nd Fiscal Year | 4,517,307 |
| 3 rd Fiscal Year | 8,432,027 |
| 4 th Fiscal Year | 6,403,195 |
| 5 th Fiscal Year | 926,732 |
| Thereafter | 0 |
| Total | \$ 24,796,568 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05823345%
Employer's proportionate share at MD 0.05314398%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,343,451
Employer's proportionate share of system NPL/(A) at MD \$ 7,978,145

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,882,045
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,879,344

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,429,581
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (63,929)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,103
Employer's Total Pension Expense/(Income) \$ 1,372,755

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 263,952 | \$ 0 |
| Changes of assumptions | \$ 1,701,547 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,576,147 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 274,706 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 37,888 | \$ 31,386 |
| Total (prior to post-MD contributions) | \$ 3,579,534 | \$ 306,092 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,273,442 |

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 | \$ 580,558 |
| 2 nd Fiscal Year | 580,558 |
| 3 rd Fiscal Year | 1,156,129 |
| 4 th Fiscal Year | 849,246 |
| 5 th Fiscal Year | 106,950 |
| Thereafter | 0 |
| Total | \$ 3,273,442 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03243714%
Employer's proportionate share at MD 0.03201385%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,862,366
Employer's proportionate share of system NPL/(A) at MD \$ 4,806,022

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,760,123
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,336,910

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 861,178
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (26,646)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,551

Employer's Total Pension Expense/(Income) \$ 843,083

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 159,004 | \$ 0 |
| Changes of assumptions | \$ 1,025,009 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 949,468 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 95,368 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 52,048 | \$ 24,223 |
| Total (prior to post-MD contributions) | \$ 2,185,529 | \$ 119,591 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,065,938 |

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 | \$ 365,864 |
| 2 nd Fiscal Year | 365,864 |
| 3 rd Fiscal Year | 712,310 |
| 4 th Fiscal Year | 544,235 |
| 5 th Fiscal Year | 77,665 |
| Thereafter | 0 |
| Total | \$ 2,065,938 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.93281867% |
| Employer's proportionate share at MD | 0.84314819% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 53,557,423 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 126,576,120 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 204,378,230 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 61,547,169 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 22,680,817 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ (1,364,475) |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ (100,316) |
| Employer's Total Pension Expense/(Income) | \$ 21,216,026 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 4,187,691 | \$ 0 |
| Changes of assumptions | \$ 26,995,645 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 25,006,131 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 5,649,594 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,189,328 | \$ 1,041,903 |
| Total (prior to post-MD contributions) | \$ 57,378,795 | \$ 6,691,497 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 50,687,298 |

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 | \$ 8,647,539 |
| 2 nd Fiscal Year | 8,647,539 |
| 3 rd Fiscal Year | 17,986,816 |
| 4 th Fiscal Year | 13,624,372 |
| 5 th Fiscal Year | 1,781,032 |
| Thereafter | 0 |
| Total | \$ 50,687,298 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.35258800%

Employer's proportionate share at MD 0.32512171%

Employer's proportionate share of system NPL/(A) at prior MD \$ 20,243,704

Employer's proportionate share of system NPL/(A) at MD \$ 48,808,318

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 78,809,159

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 23,732,863

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,745,824

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (445,929)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 186,119

Employer's Total Pension Expense/(Income) \$ 8,486,014

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,614,792 | \$ 0 |
| Changes of assumptions | \$ 10,409,641 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 9,642,476 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 1,825,641 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,130,126 | \$ 321,006 |
| Total (prior to post-MD contributions) | \$ 22,797,035 | \$ 2,146,647 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 20,650,388 |

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 | \$ 3,639,550 |
| 2 nd Fiscal Year | 3,639,550 |
| 3 rd Fiscal Year | 7,244,009 |
| 4 th Fiscal Year | 5,419,944 |
| 5 th Fiscal Year | 707,336 |
| Thereafter | 0 |
| Total | \$ 20,650,388 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03777475%
Employer's proportionate share at MD 0.04290273%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,168,823
Employer's proportionate share of system NPL/(A) at MD \$ 6,440,696

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,399,576
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,131,765

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,154,090
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 39,809
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (24,176)

Employer's Total Pension Expense/(Income) \$ 1,169,723

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 213,086 | \$ 0 |
| Changes of assumptions | \$ 1,373,646 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,272,411 | \$ 0 |
| Changes in proportionate share | \$ 276,061 | \$ 82,931 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 17,417 | \$ 128,043 |
| Total (prior to post-MD contributions) | \$ 3,152,621 | \$ 210,974 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,941,647 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 530,189 |
| 2 nd Fiscal Year | 530,189 |
| 3 rd Fiscal Year | 998,500 |
| 4 th Fiscal Year | 768,903 |
| 5 th Fiscal Year | 113,867 |
| Thereafter | 0 |
| Total | \$ 2,941,647 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.54087607%

Employer's proportionate share at MD 0.63269493%

Employer's proportionate share of system NPL/(A) at prior MD \$ 31,054,190

Employer's proportionate share of system NPL/(A) at MD \$ 94,982,200

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 153,364,582

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 46,184,742

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,019,591

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,116,869
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (484,515)

Employer's Total Pension Expense/(Income) \$ 17,651,945

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,142,426 | \$ 0 |
| Changes of assumptions | \$ 20,257,421 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 18,764,497 | \$ 0 |
| Changes in proportionate share | \$ 4,943,006 | \$ 111,067 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 309,658 | \$ 2,554,193 |
| Total (prior to post-MD contributions) | \$ 47,417,008 | \$ 2,665,260 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 44,751,748 |

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 | \$ 8,220,605 |
| 2 nd Fiscal Year | 8,220,605 |
| 3 rd Fiscal Year | 15,091,230 |
| 4 th Fiscal Year | 11,514,805 |
| 5 th Fiscal Year | 1,704,504 |
| Thereafter | 0 |
| Total | \$ 44,751,748 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.09154487%

Employer's proportionate share at MD 0.08636201%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,256,013

Employer's proportionate share of system NPL/(A) at MD \$ 12,964,943

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,934,060

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,304,155

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,323,151

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (194,123)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (28,129)

Employer's Total Pension Expense/(Income) \$ 2,100,899

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 428,937 | \$ 0 |
| Changes of assumptions | \$ 2,765,111 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,561,329 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 718,418 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 44,777 | \$ 150,228 |
| Total (prior to post-MD contributions) | \$ 5,800,154 | \$ 868,646 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,931,508 |

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 | \$ 813,534 |
| 2 nd Fiscal Year | 813,534 |
| 3 rd Fiscal Year | 1,764,304 |
| 4 th Fiscal Year | 1,358,740 |
| 5 th Fiscal Year | 181,396 |
| Thereafter | 0 |
| Total | \$ 4,931,508 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.66755970%
Employer's proportionate share at MD 0.58697455%

Employer's proportionate share of system NPL/(A) at prior MD \$ 38,327,682
Employer's proportionate share of system NPL/(A) at MD \$ 88,118,509

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 142,282,011
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 42,847,298

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,789,706
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (986,640)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 563,970

Employer's Total Pension Expense/(Income) \$ 15,367,036

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,915,345 | \$ 0 |
| Changes of assumptions | \$ 18,793,560 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 17,408,520 | \$ 0 |
| Changes in proportionate share | \$ 75,667 | \$ 4,338,246 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,027,819 | \$ 183,659 |
| Total (prior to post-MD contributions) | \$ 41,220,911 | \$ 4,521,905 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 36,699,006 |

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 | \$ 6,617,232 |
| 2 nd Fiscal Year | 6,617,232 |
| 3 rd Fiscal Year | 12,887,439 |
| 4 th Fiscal Year | 9,388,868 |
| 5 th Fiscal Year | 1,188,237 |
| Thereafter | 0 |
| Total | \$ 36,699,006 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.01048980%

Employer's proportionate share at MD 0.00746508%

Employer's proportionate share of system NPL/(A) at prior MD \$ 602,268

Employer's proportionate share of system NPL/(A) at MD \$ 1,120,682

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,809,528

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 544,927

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 200,812

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (50,800)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,403)

Employer's Total Pension Expense/(Income) \$ 144,609

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 37,077 | \$ 0 |
| Changes of assumptions | \$ 239,015 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 221,400 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 206,804 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 18,731 |
| Total (prior to post-MD contributions) | \$ 497,492 | \$ 225,535 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 271,957 |

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 | \$ 33,330 |
| 2 nd Fiscal Year | 33,330 |
| 3 rd Fiscal Year | 115,424 |
| 4 th Fiscal Year | 83,650 |
| 5 th Fiscal Year | 6,222 |
| Thereafter | 0 |
| Total | \$ 271,957 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02891135%
Employer's proportionate share at MD 0.03470273%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,659,934
Employer's proportionate share of system NPL/(A) at MD \$ 5,209,686

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,411,905
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,533,190

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 933,509
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 68,451
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (55,689)

Employer's Total Pension Expense/(Income) \$ 946,271

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 172,359 | \$ 0 |
| Changes of assumptions | \$ 1,111,101 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,029,215 | \$ 0 |
| Changes in proportionate share | \$ 311,775 | \$ 13,787 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 228,918 |
| Total (prior to post-MD contributions) | \$ 2,624,450 | \$ 242,705 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,381,745 |

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 | \$ 428,971 |
| 2 nd Fiscal Year | 428,971 |
| 3 rd Fiscal Year | 810,505 |
| 4 th Fiscal Year | 622,369 |
| 5 th Fiscal Year | 90,930 |
| Thereafter | 0 |
| Total | \$ 2,381,745 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09298884%
Employer's proportionate share at MD 0.08482684%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,338,918
Employer's proportionate share of system NPL/(A) at MD \$ 12,734,478

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,561,936
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,192,093

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,281,855
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (110,643)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 61,023

Employer's Total Pension Expense/(Income) \$ 2,232,235

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 421,312 | \$ 0 |
| Changes of assumptions | \$ 2,715,958 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,515,799 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 468,154 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 223,033 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 5,876,102 | \$ 468,154 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 5,407,948 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 967,754 |
| 2 nd Fiscal Year | 967,754 |
| 3 rd Fiscal Year | 1,886,785 |
| 4 th Fiscal Year | 1,400,730 |
| 5 th Fiscal Year | 184,926 |
| Thereafter | 0 |
| Total | \$ 5,407,948 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.02899653%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 4,353,052**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,028,728
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,116,656

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 780,011
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 363,025
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (53,470)

Employer's Total Pension Expense/(Income) **\$ 1,089,566**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 144,018 | \$ 0 |
| Changes of assumptions | \$ 928,401 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 859,981 | \$ 0 |
| Changes in proportionate share | \$ 1,561,009 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 229,922 |
| Total (prior to post-MD contributions) | \$ 3,493,409 | \$ 229,922 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,263,487 |

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 | \$ 657,326 |
| 2 nd Fiscal Year | 657,326 |
| 3 rd Fiscal Year | 974,392 |
| 4 th Fiscal Year | 811,596 |
| 5 th Fiscal Year | 162,847 |
| Thereafter | 0 |
| Total | \$ 3,263,487 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.53195796% |
| Employer's proportionate share at MD | 0.53565279% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 30,542,161 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 80,413,921 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 129,841,670 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 39,100,971 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 14,409,143 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ (23,456) |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ (431,072) |
| Employer's Total Pension Expense/(Income) | \$ 13,954,615 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,660,444 | \$ 0 |
| Changes of assumptions | \$ 17,150,357 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 15,886,417 | \$ 0 |
| Changes in proportionate share | \$ 198,908 | \$ 237,029 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 1,503,564 |
| Total (prior to post-MD contributions) | \$ 35,896,126 | \$ 1,740,593 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 34,155,533 |

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 | \$ 5,969,844 |
| 2 nd Fiscal Year | 5,969,844 |
| 3 rd Fiscal Year | 11,893,416 |
| 4 th Fiscal Year | 9,072,734 |
| 5 th Fiscal Year | 1,249,695 |
| Thereafter | 0 |
| Total | \$ 34,155,533 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.10897388%

Employer's proportionate share at MD 0.12330547%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,256,693

Employer's proportionate share of system NPL/(A) at MD \$ 18,511,014

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 29,889,116

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,000,912

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,316,936

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (68,347)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (45,885)

Employer's Total Pension Expense/(Income) \$ 3,202,704

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 612,425 | \$ 0 |
| Changes of assumptions | \$ 3,947,954 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 3,657,000 | \$ 0 |
| Changes in proportionate share | \$ 771,531 | \$ 842,429 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 387,956 | \$ 700,274 |
| Total (prior to post-MD contributions) | \$ 9,376,866 | \$ 1,542,703 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 7,834,163 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 1,364,637 |
| 2 nd Fiscal Year | 1,364,637 |
| 3 rd Fiscal Year | 2,708,064 |
| 4 th Fiscal Year | 2,094,272 |
| 5 th Fiscal Year | 302,554 |
| Thereafter | 0 |
| Total | \$ 7,834,163 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.05609416%

Employer's proportionate share at MD 0.07437904%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,220,625

Employer's proportionate share of system NPL/(A) at MD \$ 11,166,021

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,029,401

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,429,436

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,000,808

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 242,604
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (109,799)

Employer's Total Pension Expense/(Income) \$ 2,133,613

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 369,421 | \$ 0 |
| Changes of assumptions | \$ 2,381,444 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,205,937 | \$ 0 |
| Changes in proportionate share | \$ 1,030,885 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 45,797 | \$ 466,082 |
| Total (prior to post-MD contributions) | \$ 6,033,484 | \$ 466,082 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 5,567,402 |

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 | \$ 1,024,873 |
| 2 nd Fiscal Year | 1,024,873 |
| 3 rd Fiscal Year | 1,853,232 |
| 4 th Fiscal Year | 1,441,930 |
| 5 th Fiscal Year | 222,494 |
| Thereafter | 0 |
| Total | \$ 5,567,402 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04137309%
Employer's proportionate share at MD 0.05309031%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,375,420
Employer's proportionate share of system NPL/(A) at MD \$ 7,970,088

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,869,035
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,875,426

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,428,138
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 102,148
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (43,851)

Employer's Total Pension Expense/(Income) \$ 1,486,435

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 263,685 | \$ 0 |
| Changes of assumptions | \$ 1,699,828 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,574,555 | \$ 0 |
| Changes in proportionate share | \$ 630,788 | \$ 151,462 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 95,687 | \$ 321,762 |
| Total (prior to post-MD contributions) | \$ 4,264,543 | \$ 473,224 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,791,319 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 695,038 |
| 2 nd Fiscal Year | 695,038 |
| 3 rd Fiscal Year | 1,270,744 |
| 4 th Fiscal Year | 980,814 |
| 5 th Fiscal Year | 149,686 |
| Thereafter | 0 |
| Total | \$ 3,791,319 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04388689%
Employer's proportionate share at MD 0.03730405%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,519,749
Employer's proportionate share of system NPL/(A) at MD \$ 5,600,204

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,042,462
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,723,078

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,003,485
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (58,275)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,938

Employer's Total Pension Expense/(Income) \$ 952,148

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 185,279 | \$ 0 |
| Changes of assumptions | \$ 1,194,389 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,106,365 | \$ 0 |
| Changes in proportionate share | \$ 82,076 | \$ 354,382 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 73,618 | \$ 47,404 |
| Total (prior to post-MD contributions) | \$ 2,641,727 | \$ 401,786 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,239,941 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 396,071 |
| 2 nd Fiscal Year | 396,071 |
| 3 rd Fiscal Year | 800,173 |
| 4 th Fiscal Year | 578,908 |
| 5 th Fiscal Year | 68,720 |
| Thereafter | 0 |
| Total | \$ 2,239,941 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02523274%
Employer's proportionate share at MD 0.02294354%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,448,728
Employer's proportionate share of system NPL/(A) at MD \$ 3,444,358

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,561,490
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,674,806

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 617,185
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (51,595)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,209)

Employer's Total Pension Expense/(Income) \$ 561,381

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 113,954 | \$ 0 |
| Changes of assumptions | \$ 734,599 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 680,461 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 201,214 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 48,192 | \$ 42,006 |
| Total (prior to post-MD contributions) | \$ 1,577,206 | \$ 243,220 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,333,986 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 219,370 |
| 2 nd Fiscal Year | 219,370 |
| 3 rd Fiscal Year | 475,453 |
| 4 th Fiscal Year | 369,658 |
| 5 th Fiscal Year | 50,135 |
| Thereafter | 0 |
| Total | \$ 1,333,986 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.24119784% |
| Employer's proportionate share at MD | 0.24374556% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 13,848,281 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 36,591,868 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 59,083,666 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 17,792,660 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 6,556,793 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ (76,518) |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ 109,198 |
| Employer's Total Pension Expense/(Income) | \$ 6,589,473 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,210,619 | \$ 0 |
| Changes of assumptions | \$ 7,804,166 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 7,229,018 | \$ 0 |
| Changes in proportionate share | \$ 137,155 | \$ 368,605 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 297,315 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 16,678,273 | \$ 368,605 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 16,309,668 |

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 | \$ 2,956,052 |
| 2 nd Fiscal Year | 2,956,052 |
| 3 rd Fiscal Year | 5,582,093 |
| 4 th Fiscal Year | 4,216,154 |
| 5 th Fiscal Year | 599,318 |
| Thereafter | 0 |
| Total | \$ 16,309,668 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.33161771%
Employer's proportionate share at MD 0.27550889%

Employer's proportionate share of system NPL/(A) at prior MD \$ 19,039,703
Employer's proportionate share of system NPL/(A) at MD \$ 41,360,281

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 66,783,064
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 20,111,283

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,411,232
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (826,289)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 225,984

Employer's Total Pension Expense/(Income) \$ 6,810,927

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,368,379 | \$ 0 |
| Changes of assumptions | \$ 8,821,154 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 8,171,056 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 3,441,597 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,012,146 | \$ 202,549 |
| Total (prior to post-MD contributions) | \$ 19,372,735 | \$ 3,644,146 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 15,728,589 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 2,704,021 |
| 2 nd Fiscal Year | 2,704,021 |
| 3 rd Fiscal Year | 5,665,837 |
| 4 th Fiscal Year | 4,152,944 |
| 5 th Fiscal Year | 501,766 |
| Thereafter | 0 |
| Total | \$ 15,728,589 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02982209%
Employer's proportionate share at MD 0.02579987%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,712,224
Employer's proportionate share of system NPL/(A) at MD \$ 3,873,160

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,253,861
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,883,309

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 694,020
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (66,566)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (528)

Employer's Total Pension Expense/(Income) \$ 626,926

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 128,141 | \$ 0 |
| Changes of assumptions | \$ 826,052 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 765,174 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 271,642 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 7,273 | \$ 7,161 |
| Total (prior to post-MD contributions) | \$ 1,726,640 | \$ 278,803 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,447,837 |

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 | \$ 242,338 |
| 2 nd Fiscal Year | 242,338 |
| 3 rd Fiscal Year | 524,640 |
| 4 th Fiscal Year | 390,852 |
| 5 th Fiscal Year | 47,669 |
| Thereafter | 0 |
| Total | \$ 1,447,837 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 1.05014935%

Employer's proportionate share at MD 1.11394819%

Employer's proportionate share of system NPL/(A) at prior MD \$ 60,293,919

Employer's proportionate share of system NPL/(A) at MD \$ 167,229,488

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 270,019,864

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 81,314,718

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 29,965,378

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (518,370)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,248,209

Employer's Total Pension Expense/(Income) \$ 36,695,217

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 5,532,682 | \$ 0 |
| Changes of assumptions | \$ 35,666,031 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 33,037,530 | \$ 0 |
| Changes in proportionate share | \$ 3,434,567 | \$ 4,478,166 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 26,465,853 | \$ 1,771,324 |
| Total (prior to post-MD contributions) | \$ 104,136,663 | \$ 6,249,490 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 97,887,173 |

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 | \$ 20,090,019 |
| 2 nd Fiscal Year | 20,090,019 |
| 3 rd Fiscal Year | 32,395,987 |
| 4 th Fiscal Year | 22,449,853 |
| 5 th Fiscal Year | 2,861,297 |
| Thereafter | 0 |
| Total | \$ 97,887,173 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06644210%
Employer's proportionate share at MD 0.07654891%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,814,747
Employer's proportionate share of system NPL/(A) at MD \$ 11,491,769

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,555,375
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,587,830

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,059,178
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 46,990
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (144,177)

Employer's Total Pension Expense/(Income) \$ 1,961,991

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 380,198 | \$ 0 |
| Changes of assumptions | \$ 2,450,918 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,270,291 | \$ 0 |
| Changes in proportionate share | \$ 544,094 | \$ 270,444 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,500 | \$ 532,150 |
| Total (prior to post-MD contributions) | \$ 5,648,001 | \$ 802,594 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,845,407 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 820,905 |
| 2 nd Fiscal Year | 820,905 |
| 3 rd Fiscal Year | 1,679,343 |
| 4 th Fiscal Year | 1,328,968 |
| 5 th Fiscal Year | 195,286 |
| Thereafter | 0 |
| Total | \$ 4,845,407 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08243342%
Employer's proportionate share at MD 0.07244534%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,732,883
Employer's proportionate share of system NPL/(A) at MD \$ 10,875,728

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,560,674
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,288,282

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,948,791
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (124,356)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,708)

Employer's Total Pension Expense/(Income) \$ 1,816,727

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 359,817 | \$ 0 |
| Changes of assumptions | \$ 2,319,531 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 2,148,587 | \$ 0 |
| Changes in proportionate share | \$ 2,348 | \$ 537,702 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 111,672 | \$ 98,769 |
| Total (prior to post-MD contributions) | \$ 4,941,955 | \$ 636,471 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,305,484 |

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 | \$ 736,812 |
| 2 nd Fiscal Year | 736,812 |
| 3 rd Fiscal Year | 1,536,840 |
| 4 th Fiscal Year | 1,149,903 |
| 5 th Fiscal Year | 145,117 |
| Thereafter | 0 |
| Total | \$ 4,305,484 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.02772813%

Employer's proportionate share at MD 0.02405170%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,592,000

Employer's proportionate share of system NPL/(A) at MD \$ 3,610,719

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,830,107

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,755,699

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 646,994

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (43,522)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,204

Employer's Total Pension Expense/(Income) \$ 610,676

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 119,458 | \$ 0 |
| Changes of assumptions | \$ 770,080 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 713,327 | \$ 0 |
| Changes in proportionate share | \$ 8,515 | \$ 197,918 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 61,041 | \$ 20,170 |
| Total (prior to post-MD contributions) | \$ 1,672,421 | \$ 218,088 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,454,333 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 252,147 |
| 2 nd Fiscal Year | 252,147 |
| 3 rd Fiscal Year | 516,941 |
| 4 th Fiscal Year | 384,600 |
| 5 th Fiscal Year | 48,497 |
| Thereafter | 0 |
| Total | \$ 1,454,333 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.36325893% |
| Employer's proportionate share at MD | 0.31898262% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 20,856,371 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 47,886,698 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 77,321,050 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 23,284,729 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 8,580,682 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ (578,162) |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ 164,752 |
| Employer's Total Pension Expense/(Income) | \$ 8,167,272 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,584,301 | \$ 0 |
| Changes of assumptions | \$ 10,213,082 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 9,460,402 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 2,464,640 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 701,319 | \$ 52,881 |
| Total (prior to post-MD contributions) | \$ 21,959,104 | \$ 2,517,521 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 19,441,583 |

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 | \$ 3,412,320 |
| 2 nd Fiscal Year | 3,412,320 |
| 3 rd Fiscal Year | 6,882,858 |
| 4 th Fiscal Year | 5,089,518 |
| 5 th Fiscal Year | 644,567 |
| Thereafter | 0 |
| Total | \$ 19,441,583 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04464484%
Employer's proportionate share at MD 0.04185983%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,563,266
Employer's proportionate share of system NPL/(A) at MD \$ 6,284,132

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,146,779
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,055,636

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,126,036
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (59,144)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 29,599

Employer's Total Pension Expense/(Income) \$ 1,096,491

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 207,907 | \$ 0 |
| Changes of assumptions | \$ 1,340,254 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,241,481 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 232,473 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 100,192 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 2,889,834 | \$ 232,473 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,657,361 |

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 | \$ 472,502 |
| 2 nd Fiscal Year | 472,502 |
| 3 rd Fiscal Year | 926,110 |
| 4 th Fiscal Year | 693,091 |
| 5 th Fiscal Year | 93,155 |
| Thereafter | 0 |
| Total | \$ 2,657,361 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07743851%
Employer's proportionate share at MD 0.06317554%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,446,102
Employer's proportionate share of system NPL/(A) at MD \$ 9,484,115

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,313,684
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,611,616

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,699,432
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (181,561)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,752

Employer's Total Pension Expense/(Income) \$ 1,526,623

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 313,776 | \$ 0 |
| Changes of assumptions | \$ 2,022,734 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,873,663 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 778,019 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 95,903 | \$ 53,108 |
| Total (prior to post-MD contributions) | \$ 4,306,076 | \$ 831,127 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,474,949 |

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 | \$ 584,889 |
| 2 nd Fiscal Year | 584,889 |
| 3 rd Fiscal Year | 1,273,597 |
| 4 th Fiscal Year | 926,934 |
| 5 th Fiscal Year | 104,640 |
| Thereafter | 0 |
| Total | \$ 3,474,949 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00303718%
Employer's proportionate share at MD 0.00261665%

Employer's proportionate share of system NPL/(A) at prior MD \$ 174,379
Employer's proportionate share of system NPL/(A) at MD \$ 392,820

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 634,273
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 191,007

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 70,388
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,339)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 864

Employer's Total Pension Expense/(Income) \$ 66,913

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 12,996 | \$ 0 |
| Changes of assumptions | \$ 83,779 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 77,605 | \$ 0 |
| Changes in proportionate share | \$ 3,147 | \$ 22,639 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 6,903 | \$ 3,579 |
| Total (prior to post-MD contributions) | \$ 184,430 | \$ 26,218 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 158,212 |

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 | \$ 27,908 |
| 2 nd Fiscal Year | 27,908 |
| 3 rd Fiscal Year | 56,207 |
| 4 th Fiscal Year | 41,113 |
| 5 th Fiscal Year | 5,076 |
| Thereafter | 0 |
| Total | \$ 158,212 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01300419%
Employer's proportionate share at MD 0.01224254%

Employer's proportionate share of system NPL/(A) at prior MD \$ 746,631
Employer's proportionate share of system NPL/(A) at MD \$ 1,837,890

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,967,579
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 893,667

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 329,326
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,725)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,068

Employer's Total Pension Expense/(Income) \$ 327,669

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 60,805 | \$ 0 |
| Changes of assumptions | \$ 391,978 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 363,090 | \$ 0 |
| Changes in proportionate share | \$ 2,757 | \$ 41,003 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 25,858 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 844,488 | \$ 41,003 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 803,485 |

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 | \$ 145,174 |
| 2 nd Fiscal Year | 145,174 |
| 3 rd Fiscal Year | 278,047 |
| 4 th Fiscal Year | 207,129 |
| 5 th Fiscal Year | 27,960 |
| Thereafter | 0 |
| Total | \$ 803,485 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00291120%
Employer's proportionate share at MD 0.00285749%

Employer's proportionate share of system NPL/(A) at prior MD \$ 167,145
Employer's proportionate share of system NPL/(A) at MD \$ 428,976

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 692,653
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 208,588

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 76,867
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (28,494)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,247)

Employer's Total Pension Expense/(Income) \$ 36,126

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 14,192 | \$ 0 |
| Changes of assumptions | \$ 91,490 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 84,748 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 97,489 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 678 | \$ 33,011 |
| Total (prior to post-MD contributions) | \$ 191,108 | \$ 130,500 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 60,608 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ (6,470) |
| 2 nd Fiscal Year | (6,470) |
| 3 rd Fiscal Year | 29,602 |
| 4 th Fiscal Year | 37,368 |
| 5 th Fiscal Year | 6,577 |
| Thereafter | 0 |
| Total | \$ 60,608 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00516935%
Employer's proportionate share at MD 0.00728580%

Employer's proportionate share of system NPL/(A) at prior MD \$ 296,796
Employer's proportionate share of system NPL/(A) at MD \$ 1,093,768

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,766,070
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 531,841

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 195,989
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,652
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,046

Employer's Total Pension Expense/(Income) \$ 217,687

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 36,187 | \$ 0 |
| Changes of assumptions | \$ 233,274 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 216,083 | \$ 0 |
| Changes in proportionate share | \$ 113,937 | \$ 43,671 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 30,919 | \$ 758 |
| Total (prior to post-MD contributions) | \$ 630,400 | \$ 44,429 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 585,971 |

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 | \$ 109,081 |
| 2 nd Fiscal Year | 109,081 |
| 3 rd Fiscal Year | 188,863 |
| 4 th Fiscal Year | 152,555 |
| 5 th Fiscal Year | 26,392 |
| Thereafter | 0 |
| Total | \$ 585,971 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00266828%
Employer's proportionate share at MD 0.00294292%

Employer's proportionate share of system NPL/(A) at prior MD \$ 153,198
Employer's proportionate share of system NPL/(A) at MD \$ 441,801

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 713,361
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 214,824

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 79,165
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,210)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,404

Employer's Total Pension Expense/(Income) \$ 82,359

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 14,617 | \$ 0 |
| Changes of assumptions | \$ 94,225 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 87,281 | \$ 0 |
| Changes in proportionate share | \$ 14,785 | \$ 26,003 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 33,027 | \$ 2,293 |
| Total (prior to post-MD contributions) | \$ 243,935 | \$ 28,296 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 215,639 |

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 | \$ 38,490 |
| 2 nd Fiscal Year | 38,490 |
| 3 rd Fiscal Year | 71,023 |
| 4 th Fiscal Year | 57,883 |
| 5 th Fiscal Year | 9,753 |
| Thereafter | 0 |
| Total | \$ 215,639 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01036213%
Employer's proportionate share at MD 0.00871065%

Employer's proportionate share of system NPL/(A) at prior MD \$ 594,938
Employer's proportionate share of system NPL/(A) at MD \$ 1,307,671

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,111,452
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 635,850

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 234,318
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (19,387)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,949

Employer's Total Pension Expense/(Income) \$ 220,880

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 43,263 | \$ 0 |
| Changes of assumptions | \$ 278,895 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 258,341 | \$ 0 |
| Changes in proportionate share | \$ 4,381 | \$ 88,906 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 26,962 | \$ 3,607 |
| Total (prior to post-MD contributions) | \$ 611,842 | \$ 92,513 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 519,329 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 91,034 |
| 2 nd Fiscal Year | 91,034 |
| 3 rd Fiscal Year | 185,530 |
| 4 th Fiscal Year | 135,368 |
| 5 th Fiscal Year | 16,364 |
| Thereafter | 0 |
| Total | \$ 519,329 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 57

Employer's Total Pension Expense/(Income) **\$ 57**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 195 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 195 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 195 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 57 |
| 2 nd Fiscal Year | 57 |
| 3 rd Fiscal Year | 57 |
| 4 th Fiscal Year | 24 |
| 5 th Fiscal Year | 0 |
| Thereafter | 0 |
| Total | \$ 195 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01322321%
Employer's proportionate share at MD 0.01157011%

Employer's proportionate share of system NPL/(A) at prior MD \$ 759,205
Employer's proportionate share of system NPL/(A) at MD \$ 1,736,942

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,804,582
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 844,582

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 311,238
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,007)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,585

Employer's Total Pension Expense/(Income) \$ 320,816

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 57,466 | \$ 0 |
| Changes of assumptions | \$ 370,448 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 343,147 | \$ 0 |
| Changes in proportionate share | \$ 46,543 | \$ 88,994 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 54,932 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 872,536 | \$ 88,994 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 783,542 |

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 | \$ 148,345 |
| 2 nd Fiscal Year | 148,345 |
| 3 rd Fiscal Year | 271,060 |
| 4 th Fiscal Year | 192,032 |
| 5 th Fiscal Year | 23,760 |
| Thereafter | 0 |
| Total | \$ 783,542 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01067753%
Employer's proportionate share at MD 0.01026868%

Employer's proportionate share of system NPL/(A) at prior MD \$ 613,046
Employer's proportionate share of system NPL/(A) at MD **\$ 1,541,567**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,489,117
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 749,581

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 276,229
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,756)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,469)

Employer's Total Pension Expense/(Income) **\$ 259,004**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 51,002 | \$ 0 |
| Changes of assumptions | \$ 328,779 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 304,549 | \$ 0 |
| Changes in proportionate share | \$ 1,232 | \$ 22,010 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 4,502 | \$ 60,520 |
| Total (prior to post-MD contributions) | \$ 690,064 | \$ 82,530 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 607,534 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 105,933 |
| 2 nd Fiscal Year | 105,933 |
| 3 rd Fiscal Year | 217,523 |
| 4 th Fiscal Year | 158,976 |
| 5 th Fiscal Year | 19,169 |
| Thereafter | 0 |
| Total | \$ 607,534 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00055280%
Employer's proportionate share at MD 0.00063725%

Employer's proportionate share of system NPL/(A) at prior MD \$ 31,739
Employer's proportionate share of system NPL/(A) at MD \$ 95,666

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 154,469
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 46,517

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,142
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (296)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 548

Employer's Total Pension Expense/(Income) \$ 17,394

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,165 | \$ 0 |
| Changes of assumptions | \$ 20,403 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 18,900 | \$ 0 |
| Changes in proportionate share | \$ 4,547 | \$ 4,602 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 4,163 | \$ 1,444 |
| Total (prior to post-MD contributions) | \$ 51,178 | \$ 6,046 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 45,132 |

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 | \$ 7,895 |
| 2 nd Fiscal Year | 7,895 |
| 3 rd Fiscal Year | 15,087 |
| 4 th Fiscal Year | 12,263 |
| 5 th Fiscal Year | 1,992 |
| Thereafter | 0 |
| Total | \$ 45,132 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01487853%
Employer's proportionate share at MD 0.01555236%

Employer's proportionate share of system NPL/(A) at prior MD \$ 854,245
Employer's proportionate share of system NPL/(A) at MD **\$ 2,334,770**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,769,876
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,135,273

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 418,361
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,388
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,708

Employer's Total Pension Expense/(Income) **\$ 453,457**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 77,244 | \$ 0 |
| Changes of assumptions | \$ 497,950 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 461,253 | \$ 0 |
| Changes in proportionate share | \$ 49,711 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 85,132 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,171,290 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,171,290 |

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 | \$ 221,624 |
| 2 nd Fiscal Year | 221,624 |
| 3 rd Fiscal Year | 389,262 |
| 4 th Fiscal Year | 294,458 |
| 5 th Fiscal Year | 44,323 |
| Thereafter | 0 |
| Total | \$ 1,171,290 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01120544%
Employer's proportionate share at MD 0.00990495%

Employer's proportionate share of system NPL/(A) at prior MD \$ 643,356
Employer's proportionate share of system NPL/(A) at MD \$ 1,486,963

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,400,949
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 723,030

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 266,445
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,159)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,200

Employer's Total Pension Expense/(Income) \$ 254,486

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 49,195 | \$ 0 |
| Changes of assumptions | \$ 317,133 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 293,761 | \$ 0 |
| Changes in proportionate share | \$ 419 | \$ 70,011 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 25,736 | \$ 6,747 |
| Total (prior to post-MD contributions) | \$ 686,244 | \$ 76,758 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 609,486 |

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 | \$ 106,836 |
| 2 nd Fiscal Year | 106,836 |
| 3 rd Fiscal Year | 214,939 |
| 4 th Fiscal Year | 160,150 |
| 5 th Fiscal Year | 20,726 |
| Thereafter | 0 |
| Total | \$ 609,486 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01372165%
Employer's proportionate share at MD 0.01295724%

Employer's proportionate share of system NPL/(A) at prior MD \$ 787,823
Employer's proportionate share of system NPL/(A) at MD \$ 1,945,183

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,140,821
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 945,838

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 348,552
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,798)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,901

Employer's Total Pension Expense/(Income) \$ 343,655

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 64,355 | \$ 0 |
| Changes of assumptions | \$ 414,861 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 384,286 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 69,126 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 50,549 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 914,051 | \$ 69,126 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 844,925 |

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 | \$ 150,506 |
| 2 nd Fiscal Year | 150,506 |
| 3 rd Fiscal Year | 291,908 |
| 4 th Fiscal Year | 221,189 |
| 5 th Fiscal Year | 30,816 |
| Thereafter | 0 |
| Total | \$ 844,925 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04429391%
Employer's proportionate share at MD 0.00607489%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,543,118
Employer's proportionate share of system NPL/(A) at MD \$ 911,982

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,472,547
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 443,448

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 163,415
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (482,982)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 99,861

Employer's Total Pension Expense/(Income) \$ (219,706)

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 30,172 | \$ 0 |
| Changes of assumptions | \$ 194,504 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 180,169 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 2,072,776 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 412,153 | \$ 3,468 |
| Total (prior to post-MD contributions) | \$ 816,998 | \$ 2,076,244 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ (1,259,246) |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ (310,262) |
| 2 nd Fiscal Year | (310,262) |
| 3 rd Fiscal Year | (248,927) |
| 4 th Fiscal Year | (287,355) |
| 5 th Fiscal Year | (102,440) |
| Thereafter | 0 |
| Total | \$ -1,259,246 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01453106%
Employer's proportionate share at MD 0.01226690%

Employer's proportionate share of system NPL/(A) at prior MD \$ 834,295
Employer's proportionate share of system NPL/(A) at MD **\$ 1,841,547**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,973,484
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 895,445

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 329,982
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (25,429)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 35,350

Employer's Total Pension Expense/(Income) **\$ 339,903**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 60,926 | \$ 0 |
| Changes of assumptions | \$ 392,758 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 363,812 | \$ 0 |
| Changes in proportionate share | \$ 9,917 | \$ 121,890 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 125,953 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 953,366 | \$ 121,890 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 831,476 |

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 | \$ 157,045 |
| 2 nd Fiscal Year | 157,045 |
| 3 rd Fiscal Year | 289,156 |
| 4 th Fiscal Year | 203,862 |
| 5 th Fiscal Year | 24,369 |
| Thereafter | 0 |
| Total | \$ 831,476 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00349757%
Employer's proportionate share at MD 0.00272689%

Employer's proportionate share of system NPL/(A) at prior MD \$ 200,812
Employer's proportionate share of system NPL/(A) at MD \$ 409,370

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 660,995
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 199,054

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 73,354
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,510)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,543

Employer's Total Pension Expense/(Income) \$ 73,387

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 13,544 | \$ 0 |
| Changes of assumptions | \$ 87,309 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 80,874 | \$ 0 |
| Changes in proportionate share | \$ 14,069 | \$ 41,489 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 25,558 | \$ 3,713 |
| Total (prior to post-MD contributions) | \$ 221,354 | \$ 45,202 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 176,152 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 32,738 |
| 2 nd Fiscal Year | 32,738 |
| 3 rd Fiscal Year | 61,856 |
| 4 th Fiscal Year | 43,671 |
| 5 th Fiscal Year | 5,149 |
| Thereafter | 0 |
| Total | \$ 176,152 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01308667%
Employer's proportionate share at MD 0.01060831%

Employer's proportionate share of system NPL/(A) at prior MD \$ 751,366
Employer's proportionate share of system NPL/(A) at MD \$ 1,592,554

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,571,443
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 774,373

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 285,365
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (31,039)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,138)

Employer's Total Pension Expense/(Income) \$ 250,188

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 52,689 | \$ 0 |
| Changes of assumptions | \$ 339,653 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 314,622 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 133,457 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 5,278 | \$ 14,415 |
| Total (prior to post-MD contributions) | \$ 712,242 | \$ 147,872 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 564,370 |

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 | \$ 92,054 |
| 2 nd Fiscal Year | 92,054 |
| 3 rd Fiscal Year | 209,966 |
| 4 th Fiscal Year | 153,637 |
| 5 th Fiscal Year | 16,659 |
| Thereafter | 0 |
| Total | \$ 564,370 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00594761%
Employer's proportionate share at MD 0.00388552%

Employer's proportionate share of system NPL/(A) at prior MD \$ 341,480
Employer's proportionate share of system NPL/(A) at MD \$ 583,307

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 941,846
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 283,631

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 104,521
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22,669)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,643

Employer's Total Pension Expense/(Income) \$ 83,495

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 19,298 | \$ 0 |
| Changes of assumptions | \$ 124,405 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 115,237 | \$ 0 |
| Changes in proportionate share | \$ 10,704 | \$ 111,011 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 14,052 | \$ 8,622 |
| Total (prior to post-MD contributions) | \$ 283,696 | \$ 119,633 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 164,063 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 25,575 |
| 2 nd Fiscal Year | 25,575 |
| 3 rd Fiscal Year | 67,142 |
| 4 th Fiscal Year | 43,577 |
| 5 th Fiscal Year | 2,194 |
| Thereafter | 0 |
| Total | \$ 164,063 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02398716%
Employer's proportionate share at MD 0.02314909%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,377,214
Employer's proportionate share of system NPL/(A) at MD \$ 3,475,216

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,611,315
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,689,811

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 622,714
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,768)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,659

Employer's Total Pension Expense/(Income) \$ 621,605

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 114,975 | \$ 0 |
| Changes of assumptions | \$ 741,180 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 686,557 | \$ 0 |
| Changes in proportionate share | \$ 19,463 | \$ 45,117 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 47,317 | \$ 32,543 |
| Total (prior to post-MD contributions) | \$ 1,609,492 | \$ 77,660 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,531,832 |

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 | \$ 276,530 |
| 2 nd Fiscal Year | 276,530 |
| 3 rd Fiscal Year | 527,405 |
| 4 th Fiscal Year | 396,368 |
| 5 th Fiscal Year | 54,999 |
| Thereafter | 0 |
| Total | \$ 1,531,832 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01349036%
Employer's proportionate share at MD 0.01133676%

Employer's proportionate share of system NPL/(A) at prior MD \$ 774,544
Employer's proportionate share of system NPL/(A) at MD \$ 1,701,911

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,748,019
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 827,548

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 304,961
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (19,523)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3

Employer's Total Pension Expense/(Income) \$ 285,441

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 56,307 | \$ 0 |
| Changes of assumptions | \$ 362,977 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 336,226 | \$ 0 |
| Changes in proportionate share | \$ 25,294 | \$ 115,937 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 16,406 | \$ 13,489 |
| Total (prior to post-MD contributions) | \$ 797,210 | \$ 129,426 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 667,784 |

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 | \$ 116,448 |
| 2 nd Fiscal Year | 116,448 |
| 3 rd Fiscal Year | 240,254 |
| 4 th Fiscal Year | 174,290 |
| 5 th Fiscal Year | 20,344 |
| Thereafter | 0 |
| Total | \$ 667,784 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01630040%
Employer's proportionate share at MD 0.01598216%

Employer's proportionate share of system NPL/(A) at prior MD \$ 935,881
Employer's proportionate share of system NPL/(A) at MD \$ 2,399,293

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,874,059
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,166,647

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 429,923
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,707)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,195)

Employer's Total Pension Expense/(Income) \$ 416,021

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 79,379 | \$ 0 |
| Changes of assumptions | \$ 511,712 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 474,000 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 46,791 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 10,464 | \$ 9,701 |
| Total (prior to post-MD contributions) | \$ 1,075,555 | \$ 56,492 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,019,063 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 177,781 |
| 2 nd Fiscal Year | 177,781 |
| 3 rd Fiscal Year | 353,855 |
| 4 th Fiscal Year | 271,540 |
| 5 th Fiscal Year | 38,106 |
| Thereafter | 0 |
| Total | \$ 1,019,063 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01160452%
Employer's proportionate share at MD 0.01033137%

Employer's proportionate share of system NPL/(A) at prior MD \$ 666,269
Employer's proportionate share of system NPL/(A) at MD \$ 1,550,979

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,504,313
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 754,158

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 277,915
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,027)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,750)

Employer's Total Pension Expense/(Income) \$ 254,138

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 51,313 | \$ 0 |
| Changes of assumptions | \$ 330,786 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 306,408 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 72,240 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,917 | \$ 23,317 |
| Total (prior to post-MD contributions) | \$ 691,424 | \$ 95,557 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 595,867 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 100,133 |
| 2 nd Fiscal Year | 100,133 |
| 3 rd Fiscal Year | 214,071 |
| 4 th Fiscal Year | 161,176 |
| 5 th Fiscal Year | 20,356 |
| Thereafter | 0 |
| Total | \$ 595,867 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01347883%
Employer's proportionate share at MD 0.01361619%

Employer's proportionate share of system NPL/(A) at prior MD \$ 773,882
Employer's proportionate share of system NPL/(A) at MD \$ 2,044,106

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,300,550
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 993,939

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 366,278
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,990)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,428

Employer's Total Pension Expense/(Income) \$ 359,716

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 67,628 | \$ 0 |
| Changes of assumptions | \$ 435,959 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 403,830 | \$ 0 |
| Changes in proportionate share | \$ 7,394 | \$ 33,014 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 21,631 | \$ 11,516 |
| Total (prior to post-MD contributions) | \$ 936,442 | \$ 44,530 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 891,912 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 156,744 |
| 2 nd Fiscal Year | 156,744 |
| 3 rd Fiscal Year | 307,406 |
| 4 th Fiscal Year | 237,070 |
| 5 th Fiscal Year | 33,947 |
| Thereafter | 0 |
| Total | \$ 891,912 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00815001%
Employer's proportionate share at MD 0.00672277%

Employer's proportionate share of system NPL/(A) at prior MD \$ 467,930
Employer's proportionate share of system NPL/(A) at MD \$ 1,009,244

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,629,592
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 490,741

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 180,844
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,395)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,152

Employer's Total Pension Expense/(Income) \$ 168,601

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 33,390 | \$ 0 |
| Changes of assumptions | \$ 215,247 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 199,384 | \$ 0 |
| Changes in proportionate share | \$ 11,809 | \$ 76,834 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 13,514 | \$ 6,355 |
| Total (prior to post-MD contributions) | \$ 473,344 | \$ 83,189 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 390,155 |

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 | \$ 68,387 |
| 2 nd Fiscal Year | 68,387 |
| 3 rd Fiscal Year | 141,011 |
| 4 th Fiscal Year | 100,970 |
| 5 th Fiscal Year | 11,402 |
| Thereafter | 0 |
| Total | \$ 390,155 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.13706537%
Employer's proportionate share at MD 0.14009676%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,869,555
Employer's proportionate share of system NPL/(A) at MD **\$ 21,031,777**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 33,959,307
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,226,623

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,768,624
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (25,072)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 326,051

Employer's Total Pension Expense/(Income) **\$ 4,069,603**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 695,823 | \$ 0 |
| Changes of assumptions | \$ 4,485,573 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 4,154,997 | \$ 0 |
| Changes in proportionate share | \$ 163,193 | \$ 214,280 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 1,352,429 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 10,852,015 | \$ 214,280 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 10,637,735 |

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 | \$ 1,981,235 |
| 2 nd Fiscal Year | 1,981,235 |
| 3 rd Fiscal Year | 3,503,655 |
| 4 th Fiscal Year | 2,734,511 |
| 5 th Fiscal Year | 437,099 |
| Thereafter | 0 |
| Total | \$ 10,637,735 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00818706%
Employer's proportionate share at MD 0.00572594%

Employer's proportionate share of system NPL/(A) at prior MD \$ 470,057
Employer's proportionate share of system NPL/(A) at MD \$ 859,597

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,387,962
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 417,976

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 154,029
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (28,367)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,009

Employer's Total Pension Expense/(Income) \$ 134,671

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 28,439 | \$ 0 |
| Changes of assumptions | \$ 183,331 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 169,820 | \$ 0 |
| Changes in proportionate share | \$ 8,315 | \$ 132,493 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 33,487 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 423,392 | \$ 132,493 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 290,899 |

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 | \$ 49,316 |
| 2 nd Fiscal Year | 49,316 |
| 3 rd Fiscal Year | 111,126 |
| 4 th Fiscal Year | 75,081 |
| 5 th Fiscal Year | 6,060 |
| Thereafter | 0 |
| Total | \$ 290,899 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01004030%
Employer's proportionate share at MD 0.00997381%

Employer's proportionate share of system NPL/(A) at prior MD \$ 576,460
Employer's proportionate share of system NPL/(A) at MD \$ 1,497,300

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,417,641
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 728,057

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 268,297
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,098)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,841

Employer's Total Pension Expense/(Income) \$ 268,040

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 49,537 | \$ 0 |
| Changes of assumptions | \$ 319,338 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 295,804 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 7,881 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 7,241 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 671,920 | \$ 7,881 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 664,039 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 119,364 |
| 2 nd Fiscal Year | 119,364 |
| 3 rd Fiscal Year | 228,292 |
| 4 th Fiscal Year | 172,783 |
| 5 th Fiscal Year | 24,236 |
| Thereafter | 0 |
| Total | \$ 664,039 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00838799%
Employer's proportionate share at MD 0.00614544%

Employer's proportionate share of system NPL/(A) at prior MD \$ 481,593
Employer's proportionate share of system NPL/(A) at MD \$ 922,573

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,489,648
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 448,598

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 165,313
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,037)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 824

Employer's Total Pension Expense/(Income) \$ 145,100

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 30,523 | \$ 0 |
| Changes of assumptions | \$ 196,763 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 182,262 | \$ 0 |
| Changes in proportionate share | \$ 23,934 | \$ 120,726 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 19,470 | \$ 13,303 |
| Total (prior to post-MD contributions) | \$ 452,952 | \$ 134,029 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 318,923 |

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 | \$ 53,493 |
| 2 nd Fiscal Year | 53,493 |
| 3 rd Fiscal Year | 120,479 |
| 4 th Fiscal Year | 83,787 |
| 5 th Fiscal Year | 7,671 |
| Thereafter | 0 |
| Total | \$ 318,923 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00527484%
Employer's proportionate share at MD 0.00496424%

Employer's proportionate share of system NPL/(A) at prior MD \$ 302,853
Employer's proportionate share of system NPL/(A) at MD \$ 745,248

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,203,327
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 362,374

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 133,539
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,645)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 28,079

Employer's Total Pension Expense/(Income) \$ 158,973

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 24,656 | \$ 0 |
| Changes of assumptions | \$ 158,943 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 147,230 | \$ 0 |
| Changes in proportionate share | \$ 4,224 | \$ 16,721 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 84,186 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 419,239 | \$ 16,721 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 402,518 |

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 | \$ 84,973 |
| 2 nd Fiscal Year | 84,973 |
| 3 rd Fiscal Year | 132,336 |
| 4 th Fiscal Year | 88,576 |
| 5 th Fiscal Year | 11,661 |
| Thereafter | 0 |
| Total | \$ 402,518 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.10294764%
Employer's proportionate share at MD 0.10468564%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,910,699
Employer's proportionate share of system NPL/(A) at MD **\$ 15,715,745**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 25,375,689
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,641,723

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,816,060
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 55,965
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 77,597

Employer's Total Pension Expense/(Income) **\$ 2,949,622**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 519,946 | \$ 0 |
| Changes of assumptions | \$ 3,351,791 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 3,104,772 | \$ 0 |
| Changes in proportionate share | \$ 209,863 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 275,788 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 7,462,160 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 7,462,160 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 1,389,113 |
| 2 nd Fiscal Year | 1,389,113 |
| 3 rd Fiscal Year | 2,521,940 |
| 4 th Fiscal Year | 1,890,916 |
| 5 th Fiscal Year | 271,077 |
| Thereafter | 0 |
| Total | \$ 7,462,160 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01307203%
Employer's proportionate share at MD 0.00934260%

Employer's proportionate share of system NPL/(A) at prior MD \$ 750,526
Employer's proportionate share of system NPL/(A) at MD \$ 1,402,541

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,264,636
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 681,980

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 251,317
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (54,309)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,375)

Employer's Total Pension Expense/(Income) \$ 192,633

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 46,402 | \$ 0 |
| Changes of assumptions | \$ 299,128 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 277,083 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 226,670 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 24,356 | \$ 31,571 |
| Total (prior to post-MD contributions) | \$ 646,969 | \$ 258,241 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 388,728 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 53,367 |
| 2 nd Fiscal Year | 53,367 |
| 3 rd Fiscal Year | 156,806 |
| 4 th Fiscal Year | 114,948 |
| 5 th Fiscal Year | 10,240 |
| Thereafter | 0 |
| Total | \$ 388,728 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01141764%
Employer's proportionate share at MD 0.00922422%

Employer's proportionate share of system NPL/(A) at prior MD \$ 655,539
Employer's proportionate share of system NPL/(A) at MD \$ 1,384,770

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,235,941
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 673,339

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 248,133
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (33,820)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,229)

Employer's Total Pension Expense/(Income) \$ 213,084

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 45,814 | \$ 0 |
| Changes of assumptions | \$ 295,338 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 273,572 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 139,699 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 20,376 | \$ 18,398 |
| Total (prior to post-MD contributions) | \$ 635,100 | \$ 158,097 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 477,003 |

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 | \$ 75,582 |
| 2 nd Fiscal Year | 75,582 |
| 3 rd Fiscal Year | 177,390 |
| 4 th Fiscal Year | 133,005 |
| 5 th Fiscal Year | 15,445 |
| Thereafter | 0 |
| Total | \$ 477,003 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00498076%
Employer's proportionate share at MD 0.00427773%

Employer's proportionate share of system NPL/(A) at prior MD \$ 285,968
Employer's proportionate share of system NPL/(A) at MD \$ 642,187

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,036,917
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 312,261

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 115,072
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,806)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,284)

Employer's Total Pension Expense/(Income) \$ 98,982

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 21,246 | \$ 0 |
| Changes of assumptions | \$ 136,963 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 126,869 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 58,260 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 10,342 | \$ 9,801 |
| Total (prior to post-MD contributions) | \$ 295,420 | \$ 68,061 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 227,359 |

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 | \$ 35,215 |
| 2 nd Fiscal Year | 35,215 |
| 3 rd Fiscal Year | 83,361 |
| 4 th Fiscal Year | 65,160 |
| 5 th Fiscal Year | 8,408 |
| Thereafter | 0 |
| Total | \$ 227,359 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00831795%
Employer's proportionate share at MD 0.00764529%

Employer's proportionate share of system NPL/(A) at prior MD \$ 477,572
Employer's proportionate share of system NPL/(A) at MD \$ 1,147,736

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,853,210
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 558,082

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 205,659
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,380)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (461)

Employer's Total Pension Expense/(Income) \$ 190,818

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 37,972 | \$ 0 |
| Changes of assumptions | \$ 244,784 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 226,744 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 56,469 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 6,723 | \$ 11,266 |
| Total (prior to post-MD contributions) | \$ 516,223 | \$ 67,735 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 448,488 |

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 | \$ 76,853 |
| 2 nd Fiscal Year | 76,853 |
| 3 rd Fiscal Year | 160,141 |
| 4 th Fiscal Year | 119,500 |
| 5 th Fiscal Year | 15,141 |
| Thereafter | 0 |
| Total | \$ 448,488 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01192963%
Employer's proportionate share at MD 0.01247495%

Employer's proportionate share of system NPL/(A) at prior MD \$ 684,935
Employer's proportionate share of system NPL/(A) at MD **\$ 1,872,780**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,023,915
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 910,632

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 335,578
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,966
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,763

Employer's Total Pension Expense/(Income) **\$ 347,307**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 61,960 | \$ 0 |
| Changes of assumptions | \$ 399,419 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 369,983 | \$ 0 |
| Changes in proportionate share | \$ 33,227 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 20,991 | \$ 15,093 |
| Total (prior to post-MD contributions) | \$ 885,580 | \$ 15,093 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 870,487 |

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 | \$ 161,348 |
| 2 nd Fiscal Year | 161,348 |
| 3 rd Fiscal Year | 295,889 |
| 4 th Fiscal Year | 220,798 |
| 5 th Fiscal Year | 31,103 |
| Thereafter | 0 |
| Total | \$ 870,487 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02786614%
Employer's proportionate share at MD 0.02652984%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,599,924
Employer's proportionate share of system NPL/(A) at MD \$ 3,982,745

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,430,805
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,936,595

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 713,657
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,633)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (41,513)

Employer's Total Pension Expense/(Income) \$ 661,511

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 131,767 | \$ 0 |
| Changes of assumptions | \$ 849,424 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 786,823 | \$ 0 |
| Changes in proportionate share | \$ 20,729 | \$ 71,939 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 21,392 | \$ 203,542 |
| Total (prior to post-MD contributions) | \$ 1,810,135 | \$ 275,481 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,534,654 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 266,041 |
| 2 nd Fiscal Year | 266,041 |
| 3 rd Fiscal Year | 552,842 |
| 4 th Fiscal Year | 402,195 |
| 5 th Fiscal Year | 47,536 |
| Thereafter | 0 |
| Total | \$ 1,534,654 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00031030%
Employer's proportionate share at MD 0.00040714%

Employer's proportionate share of system NPL/(A) at prior MD \$ 17,816
Employer's proportionate share of system NPL/(A) at MD **\$ 61,121**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 98,690
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 29,720

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,952
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,423
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 40,535

Employer's Total Pension Expense/(Income) **\$ 53,910**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,022 | \$ 0 |
| Changes of assumptions | \$ 13,036 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 12,075 | \$ 0 |
| Changes in proportionate share | \$ 9,330 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 137,479 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 173,942 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 173,942 |

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 | \$ 47,841 |
| 2 nd Fiscal Year | 47,841 |
| 3 rd Fiscal Year | 46,596 |
| 4 th Fiscal Year | 26,632 |
| 5 th Fiscal Year | 5,032 |
| Thereafter | 0 |
| Total | \$ 173,942 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00455025%
Employer's proportionate share at MD 0.00371019%

Employer's proportionate share of system NPL/(A) at prior MD \$ 261,251
Employer's proportionate share of system NPL/(A) at MD \$ 556,986

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 899,346
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 270,832

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 99,805
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,526)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 843

Employer's Total Pension Expense/(Income) \$ 94,122

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 18,428 | \$ 0 |
| Changes of assumptions | \$ 118,792 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 110,037 | \$ 0 |
| Changes in proportionate share | \$ 13,567 | \$ 45,224 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 8,046 | \$ 5,059 |
| Total (prior to post-MD contributions) | \$ 268,870 | \$ 50,283 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 218,587 |

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 | \$ 38,815 |
| 2 nd Fiscal Year | 38,815 |
| 3 rd Fiscal Year | 78,919 |
| 4 th Fiscal Year | 55,890 |
| 5 th Fiscal Year | 6,147 |
| Thereafter | 0 |
| Total | \$ 218,587 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00434851%
Employer's proportionate share at MD 0.00408839%

Employer's proportionate share of system NPL/(A) at prior MD \$ 249,668
Employer's proportionate share of system NPL/(A) at MD **\$ 613,762**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 991,021
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 298,440

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 109,978
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,711
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,545

Employer's Total Pension Expense/(Income) **\$ 129,234**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 20,306 | \$ 0 |
| Changes of assumptions | \$ 130,901 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 121,254 | \$ 0 |
| Changes in proportionate share | \$ 57,693 | \$ 14,004 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 20,655 | \$ 9,376 |
| Total (prior to post-MD contributions) | \$ 350,809 | \$ 23,380 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 327,429 |

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 | \$ 68,290 |
| 2 nd Fiscal Year | 68,290 |
| 3 rd Fiscal Year | 109,818 |
| 4 th Fiscal Year | 72,547 |
| 5 th Fiscal Year | 8,483 |
| Thereafter | 0 |
| Total | \$ 327,429 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01895045%
Employer's proportionate share at MD 0.01744179%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,088,033
Employer's proportionate share of system NPL/(A) at MD \$ 2,618,418

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,227,871
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,273,196

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 469,187
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,573)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,245

Employer's Total Pension Expense/(Income) \$ 481,859

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 86,629 | \$ 0 |
| Changes of assumptions | \$ 558,446 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 517,289 | \$ 0 |
| Changes in proportionate share | \$ 48,669 | \$ 81,217 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 91,989 | \$ 24,260 |
| Total (prior to post-MD contributions) | \$ 1,303,022 | \$ 105,477 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,197,545 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 221,861 |
| 2 nd Fiscal Year | 221,861 |
| 3 rd Fiscal Year | 409,557 |
| 4 th Fiscal Year | 302,788 |
| 5 th Fiscal Year | 41,478 |
| Thereafter | 0 |
| Total | \$ 1,197,545 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.02385424%

Employer's proportionate share at MD 0.02333706%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,369,582

Employer's proportionate share of system NPL/(A) at MD \$ 3,503,435

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,656,879

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,703,532

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 627,771

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,675
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,368

Employer's Total Pension Expense/(Income) \$ 644,814

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 115,909 | \$ 0 |
| Changes of assumptions | \$ 747,198 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 692,132 | \$ 0 |
| Changes in proportionate share | \$ 37,908 | \$ 27,842 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 42,745 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,635,892 | \$ 27,842 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,608,050 |

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 | \$ 296,937 |
| 2 nd Fiscal Year | 296,937 |
| 3 rd Fiscal Year | 550,311 |
| 4 th Fiscal Year | 408,050 |
| 5 th Fiscal Year | 55,815 |
| Thereafter | 0 |
| Total | \$ 1,608,050 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00931765%
Employer's proportionate share at MD 0.01060269%

Employer's proportionate share of system NPL/(A) at prior MD \$ 534,969
Employer's proportionate share of system NPL/(A) at MD **\$ 1,591,710**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,570,081
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 773,963

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 285,214
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 14,256
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,139

Employer's Total Pension Expense/(Income) **\$ 309,609**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 52,661 | \$ 0 |
| Changes of assumptions | \$ 339,473 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 314,455 | \$ 0 |
| Changes in proportionate share | \$ 69,179 | \$ 6,227 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 34,786 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 810,554 | \$ 6,227 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 804,327 |

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 | \$ 151,559 |
| 2 nd Fiscal Year | 151,559 |
| 3 rd Fiscal Year | 266,452 |
| 4 th Fiscal Year | 203,543 |
| 5 th Fiscal Year | 31,214 |
| Thereafter | 0 |
| Total | \$ 804,327 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01015605%
Employer's proportionate share at MD 0.01150177%

Employer's proportionate share of system NPL/(A) at prior MD \$ 583,106
Employer's proportionate share of system NPL/(A) at MD **\$ 1,726,683**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,788,017
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 839,593

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 309,399
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 17,157
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,449

Employer's Total Pension Expense/(Income) **\$ 338,005**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 57,126 | \$ 0 |
| Changes of assumptions | \$ 368,260 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 341,120 | \$ 0 |
| Changes in proportionate share | \$ 73,496 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 41,862 | \$ 501 |
| Total (prior to post-MD contributions) | \$ 881,864 | \$ 501 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 881,363 |

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 | \$ 166,553 |
| 2 nd Fiscal Year | 166,553 |
| 3 rd Fiscal Year | 292,398 |
| 4 th Fiscal Year | 222,287 |
| 5 th Fiscal Year | 33,572 |
| Thereafter | 0 |
| Total | \$ 881,363 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00306421%
Employer's proportionate share at MD 0.00430206%

Employer's proportionate share of system NPL/(A) at prior MD \$ 175,930
Employer's proportionate share of system NPL/(A) at MD **\$ 645,839**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,042,815
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 314,037

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 115,726
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 17,144
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,900

Employer's Total Pension Expense/(Income) **\$ 142,770**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 21,367 | \$ 0 |
| Changes of assumptions | \$ 137,742 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 127,591 | \$ 0 |
| Changes in proportionate share | \$ 72,237 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 34,700 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 393,637 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 393,637 |

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 | \$ 78,641 |
| 2 nd Fiscal Year | 78,641 |
| 3 rd Fiscal Year | 124,673 |
| 4 th Fiscal Year | 95,633 |
| 5 th Fiscal Year | 16,049 |
| Thereafter | 0 |
| Total | \$ 393,637 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01030974%
Employer's proportionate share at MD 0.00792931%

Employer's proportionate share of system NPL/(A) at prior MD \$ 591,930
Employer's proportionate share of system NPL/(A) at MD \$ 1,190,374

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,922,056
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 578,815

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 213,300
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (19,373)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,631

Employer's Total Pension Expense/(Income) \$ 199,558

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 39,383 | \$ 0 |
| Changes of assumptions | \$ 253,878 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 235,168 | \$ 0 |
| Changes in proportionate share | \$ 35,458 | \$ 128,148 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 29,449 | \$ 10,972 |
| Total (prior to post-MD contributions) | \$ 593,336 | \$ 139,120 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 454,216 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 81,358 |
| 2 nd Fiscal Year | 81,358 |
| 3 rd Fiscal Year | 166,029 |
| 4 th Fiscal Year | 114,142 |
| 5 th Fiscal Year | 11,328 |
| Thereafter | 0 |
| Total | \$ 454,216 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00597147%
Employer's proportionate share at MD 0.00643978%

Employer's proportionate share of system NPL/(A) at prior MD \$ 342,850
Employer's proportionate share of system NPL/(A) at MD \$ 966,761

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,560,996
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 470,084

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 173,231
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,972)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,892

Employer's Total Pension Expense/(Income) \$ 174,151

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 31,985 | \$ 0 |
| Changes of assumptions | \$ 206,187 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 190,991 | \$ 0 |
| Changes in proportionate share | \$ 25,211 | \$ 26,641 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 13,976 | \$ 1,960 |
| Total (prior to post-MD contributions) | \$ 468,350 | \$ 28,601 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 439,749 |

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 | \$ 78,156 |
| 2 nd Fiscal Year | 78,156 |
| 3 rd Fiscal Year | 148,874 |
| 4 th Fiscal Year | 116,735 |
| 5 th Fiscal Year | 17,828 |
| Thereafter | 0 |
| Total | \$ 439,749 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00794241%
Employer's proportionate share at MD 0.00739755%

Employer's proportionate share of system NPL/(A) at prior MD \$ 456,010
Employer's proportionate share of system NPL/(A) at MD **\$ 1,110,544**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,793,158
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 539,998

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 198,995
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 654
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 24,788

Employer's Total Pension Expense/(Income) **\$ 224,437**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 36,742 | \$ 0 |
| Changes of assumptions | \$ 236,852 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 219,397 | \$ 0 |
| Changes in proportionate share | \$ 25,416 | \$ 29,332 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 84,286 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 602,693 | \$ 29,332 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 573,361 |

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 | \$ 114,165 |
| 2 nd Fiscal Year | 114,165 |
| 3 rd Fiscal Year | 191,007 |
| 4 th Fiscal Year | 135,517 |
| 5 th Fiscal Year | 18,507 |
| Thereafter | 0 |
| Total | \$ 573,361 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02312186%
Employer's proportionate share at MD 0.02273158%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,327,533
Employer's proportionate share of system NPL/(A) at MD \$ 3,412,538

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,510,111
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,659,334

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 611,483
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,712)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,515

Employer's Total Pension Expense/(Income) \$ 615,286

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 112,902 | \$ 0 |
| Changes of assumptions | \$ 727,812 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 674,174 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 34,020 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 47,488 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,562,376 | \$ 34,020 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,528,356 |

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 | \$ 276,435 |
| 2 nd Fiscal Year | 276,435 |
| 3 rd Fiscal Year | 524,592 |
| 4 th Fiscal Year | 395,585 |
| 5 th Fiscal Year | 55,309 |
| Thereafter | 0 |
| Total | \$ 1,528,356 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01608010%
Employer's proportionate share at MD 0.01175624%

Employer's proportionate share of system NPL/(A) at prior MD \$ 923,233
Employer's proportionate share of system NPL/(A) at MD \$ 1,764,885

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,849,700
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 858,169

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 316,245
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (29,085)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,911

Employer's Total Pension Expense/(Income) \$ 305,071

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 58,390 | \$ 0 |
| Changes of assumptions | \$ 376,407 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 348,667 | \$ 0 |
| Changes in proportionate share | \$ 85,163 | \$ 232,772 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 68,348 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 936,975 | \$ 232,772 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 704,203 |

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 | \$ 129,825 |
| 2 nd Fiscal Year | 129,825 |
| 3 rd Fiscal Year | 257,333 |
| 4 th Fiscal Year | 171,911 |
| 5 th Fiscal Year | 15,310 |
| Thereafter | 0 |
| Total | \$ 704,203 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.00324205%

Employer's proportionate share at MD 0.00270912%

Employer's proportionate share of system NPL/(A) at prior MD \$ 186,141

Employer's proportionate share of system NPL/(A) at MD \$ 406,702

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 656,688

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 197,757

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 72,876

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,852)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,656

Employer's Total Pension Expense/(Income) \$ 71,680

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 13,455 | \$ 0 |
| Changes of assumptions | \$ 86,740 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 80,347 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 29,304 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 22,202 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 202,744 | \$ 29,304 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 173,440 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 31,296 |
| 2 nd Fiscal Year | 31,296 |
| 3 rd Fiscal Year | 60,763 |
| 4 th Fiscal Year | 44,455 |
| 5 th Fiscal Year | 5,630 |
| Thereafter | 0 |
| Total | \$ 173,440 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03617151%
Employer's proportionate share at MD 0.04127169%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,076,773
Employer's proportionate share of system NPL/(A) at MD **\$ 6,195,839**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,004,214
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,012,704

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,110,215
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 88,468
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 64,565

Employer's Total Pension Expense/(Income) **\$ 1,263,248**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 204,985 | \$ 0 |
| Changes of assumptions | \$ 1,321,424 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,224,038 | \$ 0 |
| Changes in proportionate share | \$ 358,259 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 221,826 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 3,330,532 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,330,532 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 648,027 |
| 2 nd Fiscal Year | 648,027 |
| 3 rd Fiscal Year | 1,089,945 |
| 4 th Fiscal Year | 818,757 |
| 5 th Fiscal Year | 125,777 |
| Thereafter | 0 |
| Total | \$ 3,330,532 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00039574%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 59,410**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 95,927
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 28,888

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,645
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,955
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 81

Employer's Total Pension Expense/(Income) **\$ 15,681**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,966 | \$ 0 |
| Changes of assumptions | \$ 12,671 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 11,737 | \$ 0 |
| Changes in proportionate share | \$ 21,304 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,679 | \$ 3,138 |
| Total (prior to post-MD contributions) | \$ 50,357 | \$ 3,138 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 47,219 |

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 | \$ 9,782 |
| 2 nd Fiscal Year | 9,782 |
| 3 rd Fiscal Year | 14,070 |
| 4 th Fiscal Year | 11,363 |
| 5 th Fiscal Year | 2,221 |
| Thereafter | 0 |
| Total | \$ 47,219 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03608581%
Employer's proportionate share at MD 0.03616460%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,071,853
Employer's proportionate share of system NPL/(A) at MD **\$ 5,429,146**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,766,261
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,639,902

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 972,833
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,156
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 26,746

Employer's Total Pension Expense/(Income) **\$ 1,017,735**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 179,620 | \$ 0 |
| Changes of assumptions | \$ 1,157,906 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,072,571 | \$ 0 |
| Changes in proportionate share | \$ 62,619 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 84,826 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 2,557,542 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,557,542 |

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 | \$ 478,644 |
| 2 nd Fiscal Year | 478,644 |
| 3 rd Fiscal Year | 867,821 |
| 4 th Fiscal Year | 642,715 |
| 5 th Fiscal Year | 89,719 |
| Thereafter | 0 |
| Total | \$ 2,557,542 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00920507%
Employer's proportionate share at MD 0.00825257%

Employer's proportionate share of system NPL/(A) at prior MD \$ 528,506
Employer's proportionate share of system NPL/(A) at MD \$ 1,238,902

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,000,414
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 602,412

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 221,995
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,604)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,645

Employer's Total Pension Expense/(Income) \$ 225,036

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 40,988 | \$ 0 |
| Changes of assumptions | \$ 264,228 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 244,755 | \$ 0 |
| Changes in proportionate share | \$ 24,893 | \$ 51,277 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 24,694 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 599,558 | \$ 51,277 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 548,281 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 102,019 |
| 2 nd Fiscal Year | 102,019 |
| 3 rd Fiscal Year | 190,436 |
| 4 th Fiscal Year | 136,687 |
| 5 th Fiscal Year | 17,122 |
| Thereafter | 0 |
| Total | \$ 548,281 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00572953%
Employer's proportionate share at MD 0.00530760%

Employer's proportionate share of system NPL/(A) at prior MD \$ 328,959
Employer's proportionate share of system NPL/(A) at MD \$ 796,794

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,286,557
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 387,438

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 142,775
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,126)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,816

Employer's Total Pension Expense/(Income) \$ 145,465

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 26,361 | \$ 0 |
| Changes of assumptions | \$ 169,937 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 157,413 | \$ 0 |
| Changes in proportionate share | \$ 3,931 | \$ 22,715 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 49,967 | \$ 16,926 |
| Total (prior to post-MD contributions) | \$ 407,609 | \$ 39,641 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 367,968 |

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 | \$ 66,347 |
| 2 nd Fiscal Year | 66,347 |
| 3 rd Fiscal Year | 124,208 |
| 4 th Fiscal Year | 96,436 |
| 5 th Fiscal Year | 14,630 |
| Thereafter | 0 |
| Total | \$ 367,968 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00042412%
Employer's proportionate share at MD 0.00030506%

Employer's proportionate share of system NPL/(A) at prior MD \$ 24,351
Employer's proportionate share of system NPL/(A) at MD \$ 45,797

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 73,946
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 22,268

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,206
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,715)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (409)

Employer's Total Pension Expense/(Income) \$ 6,082

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 1,515 | \$ 0 |
| Changes of assumptions | \$ 9,767 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 9,047 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 7,170 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 1,363 |
| Total (prior to post-MD contributions) | \$ 20,329 | \$ 8,533 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 11,796 |

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 | \$ 1,535 |
| 2 nd Fiscal Year | 1,535 |
| 3 rd Fiscal Year | 4,912 |
| 4 th Fiscal Year | 3,543 |
| 5 th Fiscal Year | 272 |
| Thereafter | 0 |
| Total | \$ 11,796 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00165755%
Employer's proportionate share at MD 0.00123177%

Employer's proportionate share of system NPL/(A) at prior MD \$ 95,168
Employer's proportionate share of system NPL/(A) at MD \$ 184,917

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 298,580
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 89,915

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 33,135
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,724)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 248

Employer's Total Pension Expense/(Income) \$ 28,659

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 6,118 | \$ 0 |
| Changes of assumptions | \$ 39,438 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 36,532 | \$ 0 |
| Changes in proportionate share | \$ 2,066 | \$ 22,921 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,582 | \$ 1,787 |
| Total (prior to post-MD contributions) | \$ 86,736 | \$ 24,708 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 62,028 |

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 | \$ 10,297 |
| 2 nd Fiscal Year | 10,297 |
| 3 rd Fiscal Year | 23,591 |
| 4 th Fiscal Year | 16,367 |
| 5 th Fiscal Year | 1,476 |
| Thereafter | 0 |
| Total | \$ 62,028 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.02173342%

Employer's proportionate share at MD 0.01236888%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,247,816

Employer's proportionate share of system NPL/(A) at MD \$ 1,856,856

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,998,203

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 902,889

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 332,725

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (115,772)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (47,297)

Employer's Total Pension Expense/(Income) \$ 169,656

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 61,433 | \$ 0 |
| Changes of assumptions | \$ 396,023 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 366,837 | \$ 0 |
| Changes in proportionate share | \$ 4,989 | \$ 504,134 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 13,369 | \$ 197,160 |
| Total (prior to post-MD contributions) | \$ 842,651 | \$ 701,294 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 141,357 |

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 | \$ (14,722) |
| 2 nd Fiscal Year | (14,722) |
| 3 rd Fiscal Year | 118,469 |
| 4 th Fiscal Year | 63,943 |
| 5 th Fiscal Year | (11,611) |
| Thereafter | 0 |
| Total | \$ 141,357 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00697368%
Employer's proportionate share at MD 0.00190198%

Employer's proportionate share of system NPL/(A) at prior MD \$ 400,391
Employer's proportionate share of system NPL/(A) at MD \$ 285,531

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 461,038
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 138,839

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 51,164
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (58,047)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (452)

Employer's Total Pension Expense/(Income) \$ (7,335)

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 9,447 | \$ 0 |
| Changes of assumptions | \$ 60,897 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 56,409 | \$ 0 |
| Changes in proportionate share | \$ 18,527 | \$ 273,032 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 23,113 | \$ 22,148 |
| Total (prior to post-MD contributions) | \$ 168,393 | \$ 295,180 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ (126,787) |

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 | \$ (35,688) |
| 2 nd Fiscal Year | (35,688) |
| 3 rd Fiscal Year | (15,586) |
| 4 th Fiscal Year | (26,667) |
| 5 th Fiscal Year | (13,159) |
| Thereafter | 0 |
| Total | \$ -126,787 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00900127%
Employer's proportionate share at MD 0.00961512%

Employer's proportionate share of system NPL/(A) at prior MD \$ 516,804
Employer's proportionate share of system NPL/(A) at MD **\$ 1,443,453**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,330,695
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 701,874

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 258,648
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,169
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,168

Employer's Total Pension Expense/(Income) **\$ 271,985**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 47,756 | \$ 0 |
| Changes of assumptions | \$ 307,854 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 285,166 | \$ 0 |
| Changes in proportionate share | \$ 48,293 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 12,259 | \$ 11,824 |
| Total (prior to post-MD contributions) | \$ 701,328 | \$ 11,824 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 689,504 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 128,656 |
| 2 nd Fiscal Year | 128,656 |
| 3 rd Fiscal Year | 231,980 |
| 4 th Fiscal Year | 174,669 |
| 5 th Fiscal Year | 25,542 |
| Thereafter | 0 |
| Total | \$ 689,504 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04197407%
Employer's proportionate share at MD 0.04241438%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,409,925
Employer's proportionate share of system NPL/(A) at MD **\$ 6,367,383**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,281,201
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,096,116

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,140,953
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 37,956
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 33,367

Employer's Total Pension Expense/(Income) **\$ 1,212,276**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 210,661 | \$ 0 |
| Changes of assumptions | \$ 1,358,010 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 1,257,928 | \$ 0 |
| Changes in proportionate share | \$ 134,015 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 97,112 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 3,057,726 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 3,057,726 |

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 | \$ 580,021 |
| 2 nd Fiscal Year | 580,021 |
| 3 rd Fiscal Year | 1,035,048 |
| 4 th Fiscal Year | 758,223 |
| 5 th Fiscal Year | 104,412 |
| Thereafter | 0 |
| Total | \$ 3,057,726 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00523608%
Employer's proportionate share at MD 0.00427871%

Employer's proportionate share of system NPL/(A) at prior MD \$ 300,628
Employer's proportionate share of system NPL/(A) at MD \$ 642,334

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,037,155
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 312,332

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 115,098
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,053)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,960

Employer's Total Pension Expense/(Income) \$ 119,005

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 21,251 | \$ 0 |
| Changes of assumptions | \$ 136,994 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 126,898 | \$ 0 |
| Changes in proportionate share | \$ 33,772 | \$ 51,539 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 23,219 | \$ 4,009 |
| Total (prior to post-MD contributions) | \$ 342,134 | \$ 55,548 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 286,586 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 55,224 |
| 2 nd Fiscal Year | 55,224 |
| 3 rd Fiscal Year | 100,251 |
| 4 th Fiscal Year | 68,337 |
| 5 th Fiscal Year | 7,551 |
| Thereafter | 0 |
| Total | \$ 286,586 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00790835%
Employer's proportionate share at MD 0.00814468%

Employer's proportionate share of system NPL/(A) at prior MD \$ 454,055
Employer's proportionate share of system NPL/(A) at MD **\$ 1,222,706**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,974,262
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 594,536

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 219,093
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,366
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,407

Employer's Total Pension Expense/(Income) **\$ 227,866**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 40,452 | \$ 0 |
| Changes of assumptions | \$ 260,774 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 241,555 | \$ 0 |
| Changes in proportionate share | \$ 27,707 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 9,278 | \$ 9,073 |
| Total (prior to post-MD contributions) | \$ 579,766 | \$ 9,073 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 570,693 |

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 | \$ 106,457 |
| 2 nd Fiscal Year | 106,457 |
| 3 rd Fiscal Year | 194,174 |
| 4 th Fiscal Year | 143,697 |
| 5 th Fiscal Year | 19,909 |
| Thereafter | 0 |
| Total | \$ 570,693 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01137716%
Employer's proportionate share at MD 0.01028396%

Employer's proportionate share of system NPL/(A) at prior MD \$ 653,215
Employer's proportionate share of system NPL/(A) at MD \$ 1,543,861

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,492,821
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 750,697

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 276,640
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,893)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,320

Employer's Total Pension Expense/(Income) \$ 271,067

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 51,078 | \$ 0 |
| Changes of assumptions | \$ 329,268 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 305,002 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 62,958 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 38,198 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 723,546 | \$ 62,958 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 660,588 |

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 | \$ 117,768 |
| 2 nd Fiscal Year | 117,768 |
| 3 rd Fiscal Year | 229,946 |
| 4 th Fiscal Year | 172,044 |
| 5 th Fiscal Year | 23,062 |
| Thereafter | 0 |
| Total | \$ 660,588 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00038334%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 22,009
Employer's proportionate share of system NPL/(A) at MD \$ 0

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (39,431)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,061)

Employer's Total Pension Expense/(Income) \$ (55,492)

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 138,387 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 0 | \$ 42,397 |
| Total (prior to post-MD contributions) | \$ 0 | \$ 180,784 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ (180,784) |

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 | \$ (55,492) |
| 2 nd Fiscal Year | (55,492) |
| 3 rd Fiscal Year | (49,385) |
| 4 th Fiscal Year | (18,974) |
| 5 th Fiscal Year | (1,441) |
| Thereafter | 0 |
| Total | \$ -180,784 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00419465%
Employer's proportionate share at MD 0.00323124%

Employer's proportionate share of system NPL/(A) at prior MD \$ 240,834
Employer's proportionate share of system NPL/(A) at MD \$ 485,084

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 783,249
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 235,870

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 86,921
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,068)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,318

Employer's Total Pension Expense/(Income) \$ 88,171

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 16,049 | \$ 0 |
| Changes of assumptions | \$ 103,457 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 95,832 | \$ 0 |
| Changes in proportionate share | \$ 16,980 | \$ 51,864 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 33,116 | \$ 2,535 |
| Total (prior to post-MD contributions) | \$ 265,434 | \$ 54,399 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 211,035 |

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 | \$ 40,004 |
| 2 nd Fiscal Year | 40,004 |
| 3 rd Fiscal Year | 73,957 |
| 4 th Fiscal Year | 51,200 |
| 5 th Fiscal Year | 5,869 |
| Thereafter | 0 |
| Total | \$ 211,035 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02049302%
Employer's proportionate share at MD 0.02659380%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,176,599
Employer's proportionate share of system NPL/(A) at MD **\$ 3,992,347**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,446,309
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,941,264

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 715,377
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 93,778
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 55,585

Employer's Total Pension Expense/(Income) **\$ 864,740**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 132,084 | \$ 0 |
| Changes of assumptions | \$ 851,472 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 788,720 | \$ 0 |
| Changes in proportionate share | \$ 387,585 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 202,174 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 2,362,035 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 2,362,035 |

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 | \$ 468,317 |
| 2 nd Fiscal Year | 468,317 |
| 3 rd Fiscal Year | 753,538 |
| 4 th Fiscal Year | 576,659 |
| 5 th Fiscal Year | 95,204 |
| Thereafter | 0 |
| Total | \$ 2,362,035 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01966195%
Employer's proportionate share at MD 0.01349135%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,128,883
Employer's proportionate share of system NPL/(A) at MD \$ 2,025,365

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,270,289
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 984,826

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 362,919
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (69,422)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,054

Employer's Total Pension Expense/(Income) \$ 300,551

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 67,008 | \$ 0 |
| Changes of assumptions | \$ 431,962 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 400,127 | \$ 0 |
| Changes in proportionate share | \$ 26,631 | \$ 332,190 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 44,787 | \$ 16,752 |
| Total (prior to post-MD contributions) | \$ 970,515 | \$ 348,942 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 621,573 |

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 | \$ 99,441 |
| 2 nd Fiscal Year | 99,441 |
| 3 rd Fiscal Year | 245,379 |
| 4 th Fiscal Year | 165,520 |
| 5 th Fiscal Year | 11,792 |
| Thereafter | 0 |
| Total | \$ 621,573 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00488160%
Employer's proportionate share at MD 0.00637623%

Employer's proportionate share of system NPL/(A) at prior MD \$ 280,275
Employer's proportionate share of system NPL/(A) at MD \$ 957,220

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,545,591
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 465,445

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 171,522
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,662
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,091

Employer's Total Pension Expense/(Income) \$ 196,275

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 31,669 | \$ 0 |
| Changes of assumptions | \$ 204,152 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 189,107 | \$ 0 |
| Changes in proportionate share | \$ 80,462 | \$ 20,569 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 37,827 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 543,217 | \$ 20,569 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 522,648 |

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 | \$ 101,227 |
| 2 nd Fiscal Year | 101,227 |
| 3 rd Fiscal Year | 168,540 |
| 4 th Fiscal Year | 130,143 |
| 5 th Fiscal Year | 21,511 |
| Thereafter | 0 |
| Total | \$ 522,648 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00883510%
Employer's proportionate share at MD 0.00841009%

Employer's proportionate share of system NPL/(A) at prior MD \$ 507,264
Employer's proportionate share of system NPL/(A) at MD \$ 1,262,550

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,038,597
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 613,910

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 226,233
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,859)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,980

Employer's Total Pension Expense/(Income) \$ 241,354

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 41,771 | \$ 0 |
| Changes of assumptions | \$ 269,272 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 249,427 | \$ 0 |
| Changes in proportionate share | \$ 11,769 | \$ 22,880 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 66,699 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 638,938 | \$ 22,880 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 616,058 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 115,988 |
| 2 nd Fiscal Year | 115,988 |
| 3 rd Fiscal Year | 206,800 |
| 4 th Fiscal Year | 154,827 |
| 5 th Fiscal Year | 22,455 |
| Thereafter | 0 |
| Total | \$ 616,058 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00881674%
Employer's proportionate share at MD 0.00783327%

Employer's proportionate share of system NPL/(A) at prior MD \$ 506,210
Employer's proportionate share of system NPL/(A) at MD \$ 1,175,956

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,898,776
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 571,804

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 210,716
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,780)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,116

Employer's Total Pension Expense/(Income) \$ 208,052

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 38,906 | \$ 0 |
| Changes of assumptions | \$ 250,803 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 232,320 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 68,134 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 54,952 | \$ 580 |
| Total (prior to post-MD contributions) | \$ 576,981 | \$ 68,714 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 508,267 |

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 | \$ 91,285 |
| 2 nd Fiscal Year | 91,285 |
| 3 rd Fiscal Year | 175,412 |
| 4 th Fiscal Year | 131,929 |
| 5 th Fiscal Year | 18,356 |
| Thereafter | 0 |
| Total | \$ 508,267 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01574082%
Employer's proportionate share at MD 0.01775809%

Employer's proportionate share of system NPL/(A) at prior MD \$ 903,753
Employer's proportionate share of system NPL/(A) at MD **\$ 2,665,902**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,304,542
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,296,285

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 477,695
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 45,956
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 28,698

Employer's Total Pension Expense/(Income) **\$ 552,349**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 88,200 | \$ 0 |
| Changes of assumptions | \$ 568,573 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 526,670 | \$ 0 |
| Changes in proportionate share | \$ 178,980 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 102,580 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 1,465,003 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,465,003 |

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 | \$ 287,636 |
| 2 nd Fiscal Year | 287,636 |
| 3 rd Fiscal Year | 479,320 |
| 4 th Fiscal Year | 356,642 |
| 5 th Fiscal Year | 53,768 |
| Thereafter | 0 |
| Total | \$ 1,465,003 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00456322%
Employer's proportionate share at MD 0.00468735%

Employer's proportionate share of system NPL/(A) at prior MD \$ 261,996
Employer's proportionate share of system NPL/(A) at MD **\$ 703,680**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,136,209
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 342,162

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 126,090
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,574
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,684

Employer's Total Pension Expense/(Income) **\$ 134,348**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 23,281 | \$ 0 |
| Changes of assumptions | \$ 150,078 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 139,018 | \$ 0 |
| Changes in proportionate share | \$ 16,949 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 11,554 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 340,880 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 340,880 |

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 | \$ 64,476 |
| 2 nd Fiscal Year | 64,476 |
| 3 rd Fiscal Year | 114,746 |
| 4 th Fiscal Year | 85,068 |
| 5 th Fiscal Year | 12,113 |
| Thereafter | 0 |
| Total | \$ 340,880 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01474451%
Employer's proportionate share at MD 0.01430780%

Employer's proportionate share of system NPL/(A) at prior MD \$ 846,550
Employer's proportionate share of system NPL/(A) at MD **\$ 2,147,933**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,468,196
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,044,424

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 384,882
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 14,276
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,745

Employer's Total Pension Expense/(Income) **\$ 406,903**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 71,063 | \$ 0 |
| Changes of assumptions | \$ 458,102 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 424,341 | \$ 0 |
| Changes in proportionate share | \$ 67,131 | \$ 23,510 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 27,929 | \$ 7,192 |
| Total (prior to post-MD contributions) | \$ 1,048,566 | \$ 30,702 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,017,864 |

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 | \$ 193,622 |
| 2 nd Fiscal Year | 193,622 |
| 3 rd Fiscal Year | 346,669 |
| 4 th Fiscal Year | 250,653 |
| 5 th Fiscal Year | 33,298 |
| Thereafter | 0 |
| Total | \$ 1,017,864 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00620369%
Employer's proportionate share at MD 0.00684074%

Employer's proportionate share of system NPL/(A) at prior MD \$ 356,182
Employer's proportionate share of system NPL/(A) at MD **\$ 1,026,954**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,658,188
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 499,353

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 184,017
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 14,167
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,431

Employer's Total Pension Expense/(Income) **\$ 208,615**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 33,976 | \$ 0 |
| Changes of assumptions | \$ 219,025 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 202,883 | \$ 0 |
| Changes in proportionate share | \$ 55,343 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 35,865 | \$ 1,035 |
| Total (prior to post-MD contributions) | \$ 547,092 | \$ 1,035 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 546,057 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 106,643 |
| 2 nd Fiscal Year | 106,643 |
| 3 rd Fiscal Year | 179,018 |
| 4 th Fiscal Year | 133,450 |
| 5 th Fiscal Year | 20,303 |
| Thereafter | 0 |
| Total | \$ 546,057 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00180883%
Employer's proportionate share at MD 0.00168134%

Employer's proportionate share of system NPL/(A) at prior MD \$ 103,853
Employer's proportionate share of system NPL/(A) at MD \$ 252,408

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 407,555
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 122,733

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 45,228
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,355)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,570

Employer's Total Pension Expense/(Income) \$ 44,443

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 8,351 | \$ 0 |
| Changes of assumptions | \$ 53,833 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 49,865 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 9,441 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 7,005 | \$ 248 |
| Total (prior to post-MD contributions) | \$ 119,054 | \$ 9,689 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 109,365 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 19,380 |
| 2 nd Fiscal Year | 19,380 |
| 3 rd Fiscal Year | 37,802 |
| 4 th Fiscal Year | 28,774 |
| 5 th Fiscal Year | 4,028 |
| Thereafter | 0 |
| Total | \$ 109,365 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00311186%
Employer's proportionate share at MD 0.00549803%

Employer's proportionate share of system NPL/(A) at prior MD \$ 178,666
Employer's proportionate share of system NPL/(A) at MD \$ 825,382

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,332,717
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 401,339

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 147,898
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 39,560
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,428

Employer's Total Pension Expense/(Income) \$ 201,886

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 27,307 | \$ 0 |
| Changes of assumptions | \$ 176,034 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 163,061 | \$ 0 |
| Changes in proportionate share | \$ 161,391 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 47,187 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 574,980 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 574,980 |

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 | \$ 119,929 |
| 2 nd Fiscal Year | 119,929 |
| 3 rd Fiscal Year | 177,571 |
| 4 th Fiscal Year | 134,293 |
| 5 th Fiscal Year | 23,259 |
| Thereafter | 0 |
| Total | \$ 574,980 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00849888%
Employer's proportionate share at MD 0.00726423%

Employer's proportionate share of system NPL/(A) at prior MD \$ 487,960
Employer's proportionate share of system NPL/(A) at MD **\$ 1,090,530**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,760,842
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 530,266

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 195,409
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,295
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 21,425

Employer's Total Pension Expense/(Income) **\$ 229,129**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 36,079 | \$ 0 |
| Changes of assumptions | \$ 232,584 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 215,443 | \$ 0 |
| Changes in proportionate share | \$ 94,355 | \$ 66,467 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 71,616 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 650,077 | \$ 66,467 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 583,610 |

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 | \$ 120,844 |
| 2 nd Fiscal Year | 120,844 |
| 3 rd Fiscal Year | 195,477 |
| 4 th Fiscal Year | 130,762 |
| 5 th Fiscal Year | 15,683 |
| Thereafter | 0 |
| Total | \$ 583,610 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00522686%
Employer's proportionate share at MD 0.00778829%

Employer's proportionate share of system NPL/(A) at prior MD \$ 300,098
Employer's proportionate share of system NPL/(A) at MD **\$ 1,169,203**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,887,873
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 568,521

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 209,506
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 50,028
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,524

Employer's Total Pension Expense/(Income) **\$ 279,058**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 38,682 | \$ 0 |
| Changes of assumptions | \$ 249,363 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 230,985 | \$ 0 |
| Changes in proportionate share | \$ 198,960 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 64,622 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 782,612 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 782,612 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 162,961 |
| 2 nd Fiscal Year | 162,961 |
| 3 rd Fiscal Year | 244,678 |
| 4 th Fiscal Year | 181,885 |
| 5 th Fiscal Year | 30,127 |
| Thereafter | 0 |
| Total | \$ 782,612 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01014365%
Employer's proportionate share at MD 0.01351708%

Employer's proportionate share of system NPL/(A) at prior MD \$ 582,394
Employer's proportionate share of system NPL/(A) at MD **\$ 2,029,228**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,276,526
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 986,704

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 363,612
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 81,815
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 32,011

Employer's Total Pension Expense/(Income) **\$ 477,438**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 67,136 | \$ 0 |
| Changes of assumptions | \$ 432,785 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 400,890 | \$ 0 |
| Changes in proportionate share | \$ 316,184 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 96,635 | \$ 12,571 |
| Total (prior to post-MD contributions) | \$ 1,313,630 | \$ 12,571 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 1,301,059 |

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 | \$ 275,944 |
| 2 nd Fiscal Year | 275,944 |
| 3 rd Fiscal Year | 412,676 |
| 4 th Fiscal Year | 292,083 |
| 5 th Fiscal Year | 44,414 |
| Thereafter | 0 |
| Total | \$ 1,301,059 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014 |
| Discount rate | 7.50% |
| Employer's proportionate share at prior MD | 0.00070523% |
| Employer's proportionate share at MD | 0.00092397% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 40,491 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 138,709 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 223,969 |
| ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 67,447 |
| <u>Employer Pension Expense for Measurement Period</u> | |
| ▪ Employer's proportionate share of collective system Pension Expense/(Income) | \$ 24,855 |
| ▪ Net amortization of employer-specific deferred amounts from: | |
| ○ Changes in proportionate share (per paragraph 54 of GASB 68) | \$ 5,091 |
| ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | \$ 737 |
| Employer's Total Pension Expense/(Income) | \$ 30,683 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 4,589 | \$ 0 |
| Changes of assumptions | \$ 29,583 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 27,403 | \$ 0 |
| Changes in proportionate share | \$ 19,775 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,514 | \$ 949 |
| Total (prior to post-MD contributions) | \$ 83,864 | \$ 949 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 82,915 |

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 | \$ 16,910 |
| 2 nd Fiscal Year | 16,910 |
| 3 rd Fiscal Year | 26,629 |
| 4 th Fiscal Year | 19,475 |
| 5 th Fiscal Year | 2,992 |
| Thereafter | 0 |
| Total | \$ 82,915 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00086184%
Employer's proportionate share at MD 0.00055332%

Employer's proportionate share of system NPL/(A) at prior MD \$ 49,482
Employer's proportionate share of system NPL/(A) at MD \$ 83,066

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 134,124
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 40,391

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,884
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,388)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (379)

Employer's Total Pension Expense/(Income) \$ 10,117

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 2,748 | \$ 0 |
| Changes of assumptions | \$ 17,716 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 16,410 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 18,392 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 2,141 | \$ 2,578 |
| Total (prior to post-MD contributions) | \$ 39,015 | \$ 20,970 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 18,045 |

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 | \$ 1,869 |
| 2 nd Fiscal Year | 1,869 |
| 3 rd Fiscal Year | 8,121 |
| 4 th Fiscal Year | 5,859 |
| 5 th Fiscal Year | 327 |
| Thereafter | 0 |
| Total | \$ 18,045 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00459279%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 689,484**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,113,287
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 335,259

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 123,547
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 57,500
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,230

Employer's Total Pension Expense/(Income) **\$ 190,277**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 22,811 | \$ 0 |
| Changes of assumptions | \$ 147,050 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 136,213 | \$ 0 |
| Changes in proportionate share | \$ 247,249 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 31,745 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 585,068 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 585,068 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 121,814 |
| 2 nd Fiscal Year | 121,814 |
| 3 rd Fiscal Year | 172,034 |
| 4 th Fiscal Year | 140,952 |
| 5 th Fiscal Year | 28,455 |
| Thereafter | 0 |
| Total | \$ 585,068 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00063284%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 95,004**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 153,400
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 46,195

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,023
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,923
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,994

Employer's Total Pension Expense/(Income) **\$ 36,940**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 3,143 | \$ 0 |
| Changes of assumptions | \$ 20,262 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 18,769 | \$ 0 |
| Changes in proportionate share | \$ 34,068 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 50,420 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 126,662 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 126,662 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 27,507 |
| 2 nd Fiscal Year | 27,507 |
| 3 rd Fiscal Year | 34,427 |
| 4 th Fiscal Year | 30,106 |
| 5 th Fiscal Year | 7,115 |
| Thereafter | 0 |
| Total | \$ 126,662 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00168146%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 252,426**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 407,584
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 122,741

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 45,232
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 21,051
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,265

Employer's Total Pension Expense/(Income) **\$ 78,548**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 8,351 | \$ 0 |
| Changes of assumptions | \$ 53,836 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 49,869 | \$ 0 |
| Changes in proportionate share | \$ 90,520 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 48,833 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 251,409 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 251,409 |

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 | \$ 53,483 |
| 2 nd Fiscal Year | 53,483 |
| 3 rd Fiscal Year | 71,869 |
| 4 th Fiscal Year | 59,826 |
| 5 th Fiscal Year | 12,750 |
| Thereafter | 0 |
| Total | \$ 251,409 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4462: Bend International School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,355

Employer's Total Pension Expense/(Income) **\$ 11,355**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 48,827 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 48,827 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 48,827 |

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 | \$ 11,355 |
| 2 nd Fiscal Year | 11,355 |
| 3 rd Fiscal Year | 11,355 |
| 4 th Fiscal Year | 11,355 |
| 5 th Fiscal Year | 3,407 |
| Thereafter | 0 |
| Total | \$ 48,827 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4463: Dallas Community School-Community Innovation Partners

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,079

Employer's Total Pension Expense/(Income) **\$ 6,079**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 26,142 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 26,142 | \$ 0 |
| 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 | \$ 6,079 |
| 2 nd Fiscal Year | 6,079 |
| 3 rd Fiscal Year | 6,079 |
| 4 th Fiscal Year | 6,079 |
| 5 th Fiscal Year | 1,826 |
| 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 February 8, 2017.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4464: The Valley School Of Southern Oregon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,422

Employer's Total Pension Expense/(Income) **\$ 4,422**

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes of assumptions | \$ 0 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 0 | \$ 0 |
| Changes in proportionate share | \$ 0 | \$ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | \$ 19,016 | \$ 0 |
| Total (prior to post-MD contributions) | \$ 19,016 | \$ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 19,016 |

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|----------------------------------|---|
| 1 st Fiscal Year | \$ 4,422 |
| 2 nd Fiscal Year | 4,422 |
| 3 rd Fiscal Year | 4,422 |
| 4 th Fiscal Year | 4,422 |
| 5 th Fiscal Year | 1,328 |
| Thereafter | 0 |
| Total | \$ 19,016 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.